

# **Cities Financial Transactions Report Instructions**



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California State Controller

**Division of Accounting and Reporting  
Local Government Reporting Section**

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## Cities Financial Transactions Report Instructions

### Introduction

The purpose of the Cities Financial Transactions Report to the California State Controller is to provide financial data about California cities on a basis as uniform and comparable as possible. The data compiled from this financial report is published in the California State Controller's *Cities Annual Report* for use by the State Legislature, cities, and the public.

Financial information should be accounted for in accordance with Generally Accepted Accounting Principles as promulgated by the Governmental Accounting Standards Board (GASB) and the American Institute of Certified Public Accountants (AICPA), and legal compliance. The accounting systems should be maintained on a fund basis; all funds should be maintained; that fixed assets and long term liabilities should be accounted for either in account groups or in fund accounts depending upon the type of fund; that fixed assets should be accounted for at cost; that depreciation of fixed assets should be recorded and included as an expense in those funds where such assets are accounted for within the fund; that the modified accrual basis is utilized for governmental fund types and expendable trust and agency funds; that the accrual basis is used for proprietary fund types, nonexpendable trust funds and pension trust funds; that appropriate budgetary control is maintained; that revenues, expenditures, expenses and transfers and other funding resources are properly classified; and that the terminology and classification is consistent throughout the accounting and budgeting system.

It is recognized that all cities do not maintain the same organizational and/or account structure. Therefore, in order to accomplish the stated purpose of providing uniform and comparable data it has been necessary to design a uniform classification system for reporting purposes. The revenue source and functional activity classifications contained in the report have been reviewed and approved by a task force composed of City Finance Officers and Public Accountants.

General reporting instructions, electronic report format instructions, paper reporting forms, and applicable California laws related to the reporting requirements for preparing the Cities Financial Transactions Report are available on the California State Controller's Web site at <http://www.sco.ca.gov>.

## **Cities Financial Transactions Report Instructions**

### **Filing Instructions:**

#### **What to File:**

Government Code section 53891 requires completed reports to be submitted to the California State Controller within 90 days after the close of the fiscal year (110 days if filing in the electronic format report prescribed by the California State Controller). Therefore, reports are due by September 30, (October 20 if filing electronically) for those cities whose fiscal year ends June 30. Be advised that there is no statutory authority for the California State Controller to grant extensions for filing this report.

The following reports must be submitted by the statutory deadline. Although the Cities Financial Transactions Report can be submitted in the prescribed electronic report format, the signed Cover Page Form of the Cities Financial Transactions Report and the U.S. Bureau of the Census Survey must be mailed in paper form to complete filing requirements.

- **Cities Financial Transactions Report** (including signed Cover Page Form)
- **U.S. Bureau of the Census Survey**

#### **Audit Reports**

There is no requirement that this report be based on audited information. Although the filing of an audit report is not a legal requirement, it would be greatly appreciated if an audit report could be sent as soon as one is available.

#### **When to File:**

The paper report is due within 90 days after the close of the city's fiscal year, or 110 days if filing the California State Controller's electronic format report. For an city whose fiscal year ends June 30, the paper report is due September 30 and the electronic report is due October 20. Be advised that there is no statutory authority for the California State Controller to grant extensions for filing this report.

#### **Where to File:**

All reports must be filed by the respective deadline via one of the following methods. Reports can be filed via the Internet File Transfer Protocol process, U.S. Mail, or Express Mail.

#### **By File Transfer Protocol:**

The electronic report can be filed via your city's File Transfer Protocol or by using your Web browser. Please refer to the Automated Report Guidelines available on both the compact disc mailed and on the California State Controller's Web site at <http://www.sco.ca.gov/ard/local/locrep/guidelines.pdf>. Please remember that the signed Cover Page Form and the U.S. Bureau of the Census Survey must be mailed to the California State Controller's Office to complete filing requirements.

## **Cities Financial Transactions Report Instructions**

### **Filing Instructions – (Continued):**

#### **By U.S. mail:**

California State Controller's Office  
Division of Accounting and Reporting  
Local Government Reporting Section – **Cities Unit**  
P.O. BOX 942850  
Sacramento, CA 94250-5875

#### **By Express Mail:**

California State Controller's Office  
Division of Accounting and Reporting  
Local Government Reporting Section – **Cities Unit**  
3301 C Street, Suite 700  
Sacramento, CA 95816

#### **Electronic Report Format:**

**A compact disc (CD) will be mailed to each city containing the electronic reporting forms and instructions for preparing the Cities Financial Transactions Report.** The automated reporting instructions provide a step-by-step guide through the electronic reporting process and electronic transmission of the completed report. A file containing your reported data will be generated once you complete your electronic report. This file can be submitted to the California State Controller's Office via the Internet. If you do not have access to the Internet to use the File Transfer Protocol process to submit your report, the completed electronic report can be copied to a diskette and mailed to the California State Controller's Office at the address above. Whenever the electronic format report is used, 110 days after the fiscal year end is the deadline for filing the report regardless of the method used to submit the report.

#### **Paper Reports:**

Reporting forms and instructions can be printed from the electronic format report provided on the CD and are also available via the Internet at <http://www.sco.ca.gov/ard/local/locprep/cities/cityforms.pdf>. If you do not have access to a CD-ROM or the Internet, you can call (916) 445-5153 to request that forms and instructions be mailed to you.

#### **Report Assistance**

The answers to commonly asked questions can be found in these instructions. Although the California State Controller's Office is unable to provide report preparation assistance at your office, assistance can be obtained by telephoning the California State Controller's staff in Sacramento at (916) 445-5153.

## **Cities Financial Transactions Report Instructions**

### **Reporting Requirements:**

#### **Required Report Format:**

##### **Report Whole Amounts**

Eliminate the cents for amounts by rounding to the nearest dollar.

##### **Unused Forms**

If preparing a paper report, please file only the forms used to complete your report.

##### **Bracketed Amounts**

If preparing a paper report, use brackets ( ) to indicate a reduction or negative amount on a line item.

##### **Required Versus Optional Forms**

All required forms must be completed. Those forms referred to as “optional” must be completed, if applicable to the city’s activities in order to prepare a complete report for the city. The reporting forms are organized in the order in which they should be completed.

##### **Prohibited Characters**

Do not use an apostrophe in any field of the report. Do not use all caps in a description unless inputting an acronym or initials. Use Initial Caps only for all text fields such as names, addresses, and descriptions.

## Cities Financial Transactions Report Instructions

### General Instructions:

#### Accounting Basis

Generally Accepted Accounting Principles (GAAP) requires the modified accrual basis be used for governmental fund types. These include the General Fund, Special Revenue Fund, Debt Service Fund, Capital Projects Fund, Expendable Trust Fund and the Agency Fund. The accrual basis is recommended for the proprietary fund types (Enterprise Funds, Internal Service Funds) and Non-Expendable Trust Funds.

#### Revenues and Expenditures

The **Schedule of General and Functional Revenues** and the **Schedule of Net Expenditures** will report the revenues and expenditures of all Governmental Fund Types, Proprietary Fund Types, and Fiduciary Fund Types.

#### Encumbrances

Encumbrances are NOT expenditures and should not be included in this report. Encumbrances should only be reported on the **Consolidated Statement of Assets, Liabilities, and Fund Balance/Working Capital** as a reserved portion of the fund balance.

#### Enterprise Revenues and Expenditures

The Enterprise Revenues and Expenditures are reported in summary in the **Schedule of General and Functional Revenues** and the **Schedule of Net Expenditures**.

If you are preparing a paper report, do the following:

Cities providing services from the expenditures columns on the **Schedule of Net Expenditures** must also complete the appropriate Activity/Enterprise schedules. For example, a city providing water utility service would complete the Water Activity/Enterprise form.

The **Other Enterprise Form** can be used multiple times to report additional enterprise activities.

Except as noted in the instructions for the **Statement of Bonded Indebtedness**, the revenue and expenditure activity of the following debts SHOULD NOT be included in this report. However, the debt should be shown on the **Statement of Bonded Indebtedness – Bond Types Form**.

- Street Opening Act of 1889
- Street Opening Act of 1903
- Change of Grade Act of 1903
- Improvement Act of 1911
- Street Opening Bond Act of 1911
- Municipal Improvement Act of 1913
- Tree Planting Act of 1913
- Improvement Bond Act of 1915
- Street Improvement Act of 1913
- Street Opening Act of 1921
- Landscaping and Lighting Act of 1943, 1949 and 1972



## Cities Financial Transactions Report Instructions

### General Instructions – (Continued):

The revenue and expenditure activity of the following debts SHOULD BE included in this report:

Street Lighting Act of 1919  
Maintenance District Act of 1927  
Municipal Lighting Act of 1931  
Vehicle Parking District Laws of 1951

### Fiduciary Fund Type (Pension Trust Funds)

Pension Trust Fund financial transactions SHOULD NOT be reported in the **Schedule of General and Functional Revenues** or the **Consolidated Statement of Assets, Liabilities and Fund Balance/Working Capital** of the Cities Financial Transactions Report. Any city retirement contributions made in the current year, including contributions to city-administered pension trust funds, SHOULD BE allocated and reported in the applicable functional categories of the **Schedule of Net Expenditures**.

### Interfund Transactions:

1. **Quasi-External Transactions** – Transactions that would be treated as revenues, expenditures, or expenses if they involved organizations external to the governmental unit.\* The following quasi – external transactions should be reported as specified in the examples:

a. Payments in lieu of taxes from an Enterprise Fund to the General Fund – The revenues should be reported. The revenues to the General Fund should be reported on the **Schedule of General and Functional Revenues**, as **Other Taxes In-Lieu**. The payments in-lieu of taxes from the Enterprise Fund should be reported as an **Operating Expense**.

b. **Internal Service Fund (ISF)** billings to departments – The revenues and expenses related to the ISF should be reported on the **Internal Service Funds Form**. DO NOT report the activities of the ISF on the **Schedule of General and Functional Revenues Form** or the **Schedule of Net Expenditures Form**. The expense/expenditure incurred by the benefiting department should be reported as costs in the applicable function activity in the **Schedule of Net Expenditures Form**.

c. Routine employer contributions from the General Fund to a Pension Trust Fund – These contributions from the General Fund will be allocated and reported in all functional categories (see instructions for Cost Allocation Guide). Pension Trust Fund assets and results of operations should not be reported in the Cities Financial Transactions Report.

d. Routine service charges provided by a department financed from one fund to a department financed from another fund – These transactions should be accounted for as revenues, expenditures, or expenses in the funds involved.

2. **Reimbursements** – Reimbursements are transactions which constitute reimbursements of a fund for expenditures or expenses initially made from it which are properly applicable to another fund. For example, an expenditure properly chargeable to the Gas Tax Fund, a type of Special Revenue Fund, that was initially made from the General Fund, which is subsequently reimbursed, should be recorded as an expenditure or expense in the Gas Tax Fund and as a reduction of an expenditure in the General Fund on the Cities Financial Transactions Report.

## Cities Financial Transactions Report Instructions

### General Instructions – (Continued):

3. **Transfers** – Transfers, as such, do not constitute revenues, expenses, or expenditures in the Cities Financial Transactions Report. The following examples will provide instructions on how to report transfers.

#### a. **Residual Equity Transfers**

Nonrecurring or non-routine transfers of equity between funds – e.g., transfer of residual capital back to the General Fund from the Enterprise Fund or the transfer of the residual balance of a discontinued Capital Project Fund to a Debt Service Fund or the General Fund. Residual equity transfers of governmental funds will not be specifically detailed in the report as done in the proprietary fund (enterprises and internal service funds) schedules. The only schedule that will reflect any residual equity transfers of governmental funds will be the **Consolidated Statement of Assets, Liabilities and Fund Balances/Working Capital Form**, where the ending balance of Fund Equity should already reflect these transactions.

Residual equity transfers of proprietary funds will be reported in the **Equity** portion (except the Transit Activity/Enterprise Form) of the applicable enterprise or internal service fund schedules. The effects of these transfers will also be shown on the **Consolidated Statement Of Assets, Liabilities, And Fund Balance/Working Capital Form**.

#### b. **Operating Transfers**

All other interfund transfers – e.g. legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended, transfers of tax revenues from a Special Revenue Fund to a Debt Service Fund, transfers from the General Fund to a Special Revenue or Capital Projects Fund, operating subsidy transfers from the General or Special Revenue Fund to an Enterprise Fund, and transfers from an Enterprise Fund other than payments in lieu of taxes to finance General Fund expenditures.\* Operating transfers of governmental funds will not be specifically detailed in the report as done in the proprietary fund (enterprise and internal service funds) schedules. The only schedule that will report the effects of these transfers will be the **Consolidated Statement of Assets, Liabilities And Fund Balances/Working Capital**, where the ending balance of fund equity should already reflect these transactions.

Operating transfers of proprietary funds will be reported in the "Operating Transfer" section (except the Transit Schedule) in the statement of revenues, expenses and changes in retained earnings on the applicable enterprise or internal service fund schedules. The effects of these transfers will be shown on the **Consolidated Statement of Assets, Liabilities and Fund Balances/ Working Capital**.

#### **Pass-Through Revenues:**

Revenues such as grant proceeds or tax collections that are "passed through" by the city to other governmental agencies should be accounted for in agency funds and should not be reported as city revenues or expenditures in the State Controller's Report. A revenue is considered to be a "pass through" when the city council has no discretionary control over the use of the asset. Some examples are:

#### **Workforce Investment Act (W.I.A) Pass-Through:**

Where the city is the prime sponsor but the conditions of the grant specify that some or all of the proceeds are to be transferred to a program participant. The portion that is transferred should be accounted for in an Agency Fund and should only be reported on the **Consolidated Statement of Assets, Liabilities and Fund Balance/Working Capital** in the Trust and Agency Fund section.

## **Cities Financial Transactions Report Instructions**

### **General Instructions – (Continued):**

#### **CDBG-Community Development Block Grant Pass-Throughs:**

Where the city is the prime recipient of the grant but the conditions of the grant specify that some or all of the proceeds are to be transferred to the city's redevelopment agency. The portion that is transferred should be accounted for in an Agency Fund in the Cities Financial Transactions Report.

#### **School Impact Fee Pass-Throughs:**

Where the city, acting as a fiscal agent, collects fees from developers on new constructions for the school district to help finance new schools. The proceeds that are collected, assuming the city/city council has no discretionary control over the funds, should be accounted for in an Agency Fund for the Cities Financial Transactions Report.

#### **Tax Increments for Redevelopment Agency Pass-Throughs:**

Where the city, acting as a fiscal agent, receives tax increments which are to be passed through to the city's redevelopment agency. Those proceeds that are passed through should be accounted for in an Agency Fund for the Cities Financial Transactions Report.

In some situations it would be proper to report the full amount of the proceeds or collections as revenues if the city/city council has discretionary control over the use of the asset. Even if the full amount of the proceeds or collections is transferred to another governmental agency by the city council, the full amount should still be recorded as a revenue.

## Cities Financial Transactions Report Instructions

### Definitions and Terminology:

The following definitions set forth the meaning of certain words and phrases as they apply to this report and any rules, regulations or instructions issued by the California State Controller.

#### Accounting Terms

**Accrual Basis\*** – The basis of accounting under which revenues are recorded when earned or when levies are made, and expenditures are recorded as soon as they result in liabilities for benefits received, notwithstanding that the receipts of the revenues or payment of expenditures may take place, in whole or in part, in another accounting period.

**Modified Accrual Basis\*** – The basis of accounting under which expenditures other than accrued interest on general long-term debt are recorded at the time liabilities are incurred and revenues are recorded when received in cash, except for material and/or available revenues which should be accrued to reflect properly the taxes levied and the revenues earned.

**Cash Basis\*** – The system of accounting under which revenues are accounted for only when received and expenditures are accounted for only when paid.

**Encumbrances\*** – Obligations in the form of purchase orders, contracts, or salary commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid or when the actual liability is set up.

**Expenditures\*** – If the accounts are kept on the accrual basis, this term designates total charges incurred, whether paid or unpaid, including expenses, provision for retirement of debt not reported as a liability of the fund from which retired, and capital outlays. If they are kept on the cash basis, the term covers only actual disbursements for these purposes. (Note: ENCUMBRANCES ARE NOT CONSIDERED EXPENDITURES.)

**Obligations\*** – Amounts which the governmental unit may be required legally to meet out of its resources. They include not only actual liabilities but also unliquidated encumbrances.

\*SOURCE: National Committee on Governmental Accounting, Municipal Accounting and Auditing.

#### Fund Descriptions

##### Governmental Funds

**General Fund\*** – The fund used to account for all financial resources except those required to be accounted for in another fund.

**Special Revenue Fund\*** – The funds used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or for major capital projects) that are legally restricted to expenditures for special purposes. Under NCGA Statement 1, the use of Special Revenue Funds is required only when legally mandated.

## Cities Financial Transactions Report Instructions

### Fund Descriptions – (Continued):

**Debt Service Fund\*** – A fund established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. Formerly called a Sinking Fund.

**Capital Projects Fund\*** – A fund created to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Proprietary Funds, Special Assessment Funds, and Trust Funds.)

**Special Assessment Fund\*** – A fund used to account for the financing of public improvements or services deemed to benefit primarily the properties against which special assessments are levied.

### Proprietary Funds:

**Enterprise Fund\*** – A fund established to account for operations (a) that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriated for capital maintenance, public policy, management control, accountability, or other purposes. Examples of Enterprise Funds are those for water, gas, and electric utilities, airports, harbors, cemeteries, housing, hospitals, parking, sewers and others.

**Internal Service Fund** – A fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government, or to other governments, on a cost reimbursement basis. Revenues are recognized in the period they are earned. They reflect reimbursements to be received from those departments or agencies to which the services are provided. Expenses are recognized in the period in which they are incurred. Inventories of materials and supplies are recognized as expenses when they are consumed.

### Fiduciary Funds:

**Expendable Trust Fund\*** – A Trust Fund whose resources, including both principal and earnings, may be expended. Expendable Trust Funds are accounted for in essentially the same manner as governmental funds.

**Non-Expendable Trust Fund\*** – A Trust Fund, whose principal may not be expended. Non-Expendable Trust Funds are accounted for in essentially the same manner as proprietary funds.

**Agency Fund\*** – A fund used to account for assets held by a government as an agent for individuals, private organizations, other governments, and/or other funds; for example, taxes collected and held by a municipality for a school district. Agency funds are merely clearing accounts. At any given point in time, total Agency Fund assets are equally offset by related liabilities. Agency Funds have no fund equity. Because revenues, expenditures, and expenses are increases and decreases in fund equity, Agency Funds do not involve measurement of revenues, expenditures, or expenses.

## Cities Financial Transactions Report Instructions

### Fund Descriptions – (Continued):

#### Account Groups:

**General Fixed Assets Account Group** – A self-balancing group of accounts set up to account for the general fixed assets of a government. General fixed assets include all fixed assets not accounted for in Proprietary Funds or in Trust and Agency Funds.

**General Long-Term Debt Account Group** – A self-balancing group of accounts set up to account for the unmatured general long-term debt of a government. General long-term debt is long-term debt (other than special assessment bonds) expected to be repaid from governmental funds.

#### Assets, Liabilities, and Fund Equity:

##### Assets:

**Current Assets\*** – Those assets which are available or can be made readily available to finance current operations or to pay current liabilities. Those assets that will be used up or converted into cash within one year. Some examples are cash, temporary investments and tax receivable that will be collected within one year.

**Non-Current Assets** – All assets other than current assets.

##### Liabilities:

**Current Liabilities** – Debt or other obligations arising out of transactions in the past which must be liquidated, renewed, or refunded within one year. Liabilities do not include encumbrances.

**Non-Current Liabilities** – All liabilities other than current liabilities.

**Working Capital** – The excess of current assets over current liabilities. Applies to proprietary fund types and non-expendable trust funds.

##### Fund Equity:

**Contributed Capital** – An equity account used by Proprietary Fund types which shows the amount of permanent fund capital contributed to the fund by other sources: State, Federal and Other.

**Investments In General Fixed Assets** – Reflects the city's investment in fixed assets used in operations accounted for in Governmental Funds. General fixed assets include all fixed assets not accounted for in Proprietary Funds or in Trust and Agency Funds.

**Retained Earnings** – An equity account reflecting the accumulated earnings of an Enterprise or Internal Service Fund.

**Reserved** – An account used to earmark a portion of fund equity as legally segregated for a specific future use.

**Unreserved** – Those amounts which are not earmarked for specific future use.

**Fund Balance: Reserved** – The fund equity of Governmental Funds and Trust Funds that is segregated to indicate that it does not represent "available spendable resources".

## Cities Financial Transactions Report Instructions

### Fund Descriptions – (Continued):

**Fund Balance: Unreserved – Designated** – The fund equity of Governmental Funds and Trust Funds which is not reserved but has been restricted as to its future use.

**Fund Balance: Unreserved – Undesignated** – The fund equity of Governmental Funds and Trust Funds which is not restricted as to its use.

**Fund Equity** – Constitutes the difference between a governmental fund's assets and liabilities (e.g., Governmental Fund – Fund Balance, Proprietary Fund types – Contributed Capital or Retained Earnings).

\*SOURCE: Governmental Accounting, Auditing, and Financial Reporting.

### General And Functional Revenues:

**General Revenues** – Those revenues of the city that cannot be associated with a specific expenditure function. Examples include property tax (other than voter approved indebtedness), sales tax, and business license tax.

**Functional Revenues** – Those revenues that can be associated with and allocated to one or more expenditure functions. To be classified functional, revenue must meet one of the following criteria:

(1) The revenue is generated from direct services, such as revenue from fees on charges. For example, revenues from sewer connection fees, water service charges, transit revenues, and engineering fees are revenue sources that are generated from direct services. Interest income from enterprise fund investments and quasi-external transactions such as general government service charges to an enterprise fund are also classified as functional revenues.

(2) The revenue is associated with a specific service by external requirements, such as grant conditions, bond sale agreements, statutory or charter requirements. Examples of functional revenues due to external requirements include WIA funds used by the city, gas tax revenue, and special assessment proceeds. Internal restrictions on the use of funds which can be modified unilaterally by a vote of the city council do not meet the "external requirement" test and are not considered functional revenues unless generated from direct services.

Barring external restrictions, which may vary from city to city, the instructions indicate whether a revenue source is "general" or "functional."

## **Cities Financial Transactions Report Instructions**

### **Cover Page Form:**

This form allows the fiscal officer responsible for the report to signify that he or she has reviewed the city's report and is submitting the report on behalf of the city. The Cover Page Form must be submitted in paper form to the California State Controller's Office to complete filing requirements for this report.

#### **Electronic Reports**

The Cover Page Form can only be generated by the electronic report after all items entered on the report are validated by the electronic reporting program. The signed Cover Page Form must be submitted in paper form to complete filing requirements.

#### **Paper Reports**

If preparing a paper report, please provide the city's name, 11-digit identification number, and the fiscal year of the report. The signed Cover Page Form must be submitted in paper form to complete filing requirements.



## **Cities Financial Transactions Report Instructions**

### **General Information Form:**

The purpose of this form is to report pertinent, non-financial data about the city's officials, members of the governing body, and the preparer of the report. Provide all information requested. It is important to include data relating to who prepared the report and his or her telephone number, in the event that the California State Controller's staff have questions while reviewing the report.

To help expedite the review of the reports, please be sure that all items are entered accurately. Your attention to the following details is appreciated:

#### **Members of the Governing Body**

Report the information requested to identify the mayor and members of the governing body of the city.

#### **City Fiscal Officer**

Report the information requested to identify the fiscal officer of the city.

#### **Report Prepared By**

Report the information requested. Provide the full name, phone and fax number, and Email for the person who prepared the report submitted. This person will be the primary contact if the California State Controller's staff have questions while reviewing the report.

#### **Mailing Address:**

##### **Street 1 and Street 2**

Use these lines to report the primary address where the city receives U.S. mail.

##### **Email**

Provide the Email address for the city offices or fiscal officer.

##### **Is Address Changed?**

Mark this box if the city's mailing address has changed.

## **Cities Financial Transactions Report Instructions**

### **Report Comments Form:**

The purpose of this form is to report any general comments the city has on items reported, suggestions for improving the report, or other comments that the city would like to communicate to California State Controller's Office staff.

## **Cities Financial Transactions Report Instructions**

### **Internal Service Fund Form:**

The purpose of the Internal Service Fund Form is to collect uniform financial information related to internal service activities.

#### **Specific Instructions:**

Prepare a separate form for each internal service fund. The previous year's internal service funds will roll forward to the current year report if any fund equity balance existed for that fund. If preparing a paper report, be consistent in the fund name each year that it is reported.

#### **Fund Name (Specify)**

Identify the internal service fund for which these financial transactions are being reported.

#### **Operating Revenue:**

##### **Charges for Services**

Report the amounts charged to user(s) for services performed by the Internal Service Department.

##### **Other Operating Revenue**

Report all other operating revenue for which a specific reporting category has not been otherwise provided.

##### **Total Operating Revenue**

The electronic report will calculate **Total Operating Revenue**. If preparing a paper report, enter the sum of **Charges for Services** and **Other Operating Revenue**.

#### **Operating Expense:**

##### **Personal Services**

Report salaries, wages, and related employee benefits provided for all persons employed in the internal service department.

##### **Contractual Services**

Report all services rendered by outside agencies, which are under contractual agreement to perform such services.

##### **Supplies**

Report articles and commodities that are consumed or materially altered when used (e.g., office supplies, operating supplies, and repair and maintenance supplies).

##### **Materials**

Report tangible goods that are acquired for use in a productive process.

##### **Other Operating Expenses**

Report all other operating expenses for which a specific reporting category has not been otherwise provided.

##### **General and Administrative Expense**

Report all expenses directly related to General and Administrative operations (e.g., insurance and utilities, etc.).

## Cities Financial Transactions Report Instructions

### Internal Service Fund Form – (Continued):

#### Depreciation Expense

- A. Include depreciation on assets acquired with own funds and calculated by using a generally accepted method of depreciation/amortization.
- B. Include depreciation on assets acquired with contributed capital and calculated by using a generally accepted method of depreciation/amortization.

#### Total Operating Expense

The electronic report will calculate **Total Operating Expense**. If preparing a paper report, enter the sum of all **Operating Expense** reporting categories.

#### Operating Income (Loss)

The electronic report will calculate **Operating Income (Loss)**. If preparing a paper report, subtract **Total Operating Expense** from **Total Operating Revenue** and enter the result on this line.

#### Non-Operating Revenue:

##### Interest

Report all interest earned. Also report this amount on the **Schedule of General and Functional Revenues Form** as **Investment Earnings**.

##### Gain on Sale of Assets

Report all revenue derived from the sale of assets.

##### Other

Report miscellaneous non-operating revenue for which a specific reporting category has not been otherwise provided. Also report this amount on the **Schedule of General and Functional Revenues Form** as **Other Sources of Revenues**.

#### Total Non-Operating Revenue

The electronic report will calculate **Total Non-Operating Revenue**. If preparing a paper report, enter the sum of all **Non-Operating Revenue** reporting categories.

#### Non-Operating Expense:

##### Interest

Report payments of interest on debt (e.g., interest payments on bonds, notes and other long-term debt).

##### Loss on Sale of Assets

Report all losses incurred during the sale of assets.

##### Other

Report miscellaneous non-operating expenses not reported elsewhere.

#### Total Non-Operating Expense

The electronic report will calculate **Total Non-Operating Expense**. If preparing a paper report, enter the sum of all **Non-Operating Expense** reporting categories.

## Cities Financial Transactions Report Instructions

### Internal Service Fund Form – (Continued):

#### **Operating Transfers In (Out)**

Report all interfund transfers other than Residual Equity Transfers (i.e., legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended).

#### **Excess (Deficiency) Of Charges Over Expenses**

The electronic report will calculate this amount. If preparing a paper report, enter the sum of **Total Operating Revenue** and **Total Non-Operating Revenue** minus the sum of **Total Operating Expense** and **Total Non-Operating Expense** plus all related **Operating Transfers In (Out)**.

Report this amount also on the **Consolidated Statement of Revenues, Expenditures, and Changes in Fund Balance/Working Capital** as **Excess/(Deficiency) of Internal Service Charges Over Expenses**.

#### **Depreciation that Reduces Contributed Capital**

Report depreciation on assets acquired with contributed capital and calculated by using a generally accepted method of depreciation/amortization.

#### **Increase (Decrease) in Retained Earnings**

The electronic report will calculate this amount. If preparing a paper report, enter the sum of **Excess (Deficiency) of Charges Over Expenses** and **Depreciation that Reduces Contributed Capital**.

#### **Retained Earnings, Beginning**

The electronic report will bring forward the amount reported as **Retained Earnings, Ending** from the city's prior year report. If preparing a paper report, enter the amount reported as **Retained Earnings, Ending** on the city's prior year report.

#### **Adjustments**

Report prior period audit/accounting adjustments. Report this amount also on the **Consolidated Statement of Revenues, Expenditures and Changes in Fund Balance/Working Capital** as **Adjustments**.

#### **Reason for Adjustments**

Provide a brief explanation for the adjustment.

#### **Retained Earnings, Ending**

The electronic report will calculate this amount. If preparing a paper report, enter the sum of **Retained Earnings, Beginning**, **Increase (Decrease) in Retained Earnings**, and **Adjustments**.

#### **Equity:**

#### **Contributed Capital: (Current Year)**

#### **State**

Report grants that are restricted by the State government/grantor for the acquisition and/or construction of fixed assets.

#### **Federal**

Report grants that are restricted by the Federal government/grantor for the acquisition and/or construction of fixed assets.

## Cities Financial Transactions Report Instructions

### Internal Service Fund Form – (Continued):

#### Other

Report grants that are restricted by the grantor for the acquisition and/or construction of fixed assets.

#### Total Current Year Contributions

The electronic report will calculate this amount. If preparing a paper report, enter the sum of the amounts of **Contributed Capital** reported as **State**, **Federal**, and **Other**.

#### Residual Equity Transfer In (Out)

Report non-recurring or non-routine transfers of equity between funds (i.e., if the General Fund contributed Enterprise Fund or Internal Service Fund capital, the contribution or any subsequent return to the General Fund of all or part of this contribution should be reported here). Also include transfers of residual balances of discontinued funds to the General Fund or a Debt Service or other funds specified by law.

#### Depreciation Applied to Contributed Capital

Report depreciation on assets acquired with contributed capital and calculated by using a generally accepted method of depreciation/amortization.

#### Net Increase (Decrease) to Contributed Capital

The electronic report will calculate this amount. If preparing a paper report, enter the sum of **Total Current Year Contributions** and **Residual Equity Transfers In (Out)**, less **Depreciation Applied to Contributed Capital**.

#### Contributed Capital, Beginning

The electronic report will bring forward the amount reported as **Contributed Capital, Ending** from the city's prior year report. If preparing a paper report, enter the amount reported as **Contributed Capital, Ending** on the city's prior year report.

#### Adjustments

Report prior period audit/accounting adjustments. Report this amount also on the **Consolidated Statement of Revenues, Expenditures and Changes in Fund Balance/Working Capital** as **Adjustments**.

#### Reason for Adjustments

Provide a brief explanation for the adjustment.

#### Contributed Capital, Ending

The electronic report will calculate this amount. If preparing a paper report, enter the sum of the **Net Increase (Decrease) to Contributed Capital**, **Contributed Capital, Beginning** and **Adjustments**.

#### Retained Earnings, Ending

The electronic report will calculate this amount. If preparing a paper report, enter the same amount reported as **Retained Earnings, Ending** above.

#### Total Equity, Ending

The electronic report will calculate this amount. If preparing a paper report, enter the sum of **Contributed Capital, Ending** and **Retained Earnings, Ending**.

#### Retained Earnings – Reserved

Report the amount of retained earnings that is legally segregated for a specific future use.

## Cities Financial Transactions Report Instructions

### Internal Service Fund Form – (Continued):

#### **Retained Earnings – Unreserved**

The electronic report will calculate this amount. If preparing a paper report, enter the **Retained Earnings, Ending** minus **Retained Earnings, Reserved**. Report those amounts that are not earmarked for specific future use.

## Cities Financial Transactions Report Instructions

### Airport Activity/Enterprise Form:

The purpose of the Airport Activity/Enterprise Form is to collect uniform financial information related to airport activities regardless of what basis the city uses to account for these transactions.

#### Specific Instructions:

##### Is This Function Accounted for as an Enterprise Fund?

Enter either "Yes" or "No". **Do not leave this question unanswered.** **Note:** If you choose "No", the formulas in the form will function through the **Net Income (Loss)** line. All formulas after the **Net Income (Loss)** line will return a zero (0).

#### Operating Revenue

##### Hangar Space Rentals

Report all amounts earned for the use of hangar space by airlines, aircraft service operators, governmental agencies and amounts earned for use of space in hangars for shops and offices.

##### Aircraft Parking

Report revenue derived from rental of individual spaces to aircraft owners for aircraft parking.

##### Building Rentals

Report amounts earned as rent for occupancy of space in the administration or terminal buildings and all other buildings exclusive of hangars.

##### Lease of Ground Area

Report revenue received from the leasing of ground area relating directly to aviation use, such as ground leased to persons for the construction of hangars, leased ramps, and aircraft parking areas.

##### Fuel Concession

Report revenue received from concessions for the sale of gasoline, oil, and grease to planes and automobiles.

##### Flight Fees

Report all fees collected from airlines operating on a scheduled basis for both passenger and cargo flights. Include any fees collected from governmental agencies, private flyers and local flying activities, such as flight training, aircraft demonstrations, scenic flights, charter trips by non-airline operators, advertising flights, crop dusting, and aerial photographing.

##### Concession Revenue

Report revenue derived from concessions granted by the airport for the operation of retail establishments, such as restaurants and newsstands, and for the operation of various airport services such as servicing of aircraft, taxi cab concessions, rental cars, automobile parking, and contracted services performed by airport personnel for scheduled or nonscheduled operators.

##### Sales and Service

Report gross receipts for sales and services provided by the airport to the general public and concessionaires.



## Cities Financial Transactions Report Instructions

### Airport Activity/Enterprise Form – (Continued):

#### **Other Revenue**

Report operating revenue for which a specific reporting category has not been otherwise provided.

#### **Total Operating Revenue**

The electronic report will calculate **Total Operating Revenue**. If preparing a paper report, enter the sum of all **Operating Revenue** reporting categories. Also report this amount on the **Schedule of General and Functional Revenues – Current Service Charges Form** as **Airport Revenues**.

#### **Operating Expense:**

##### **Airfield**

Report expenses applicable to the maintenance of taxi strips, runways, aprons, snow removal, drainage facilities and enclosed field areas.

##### **Aircraft Parking**

Report expenses applicable to maintenance and operation of aircraft parking areas.

##### **Hangars**

Report expenses applicable to maintenance and operation of hangars including hangar keepers' insurance.

##### **Buildings**

Report expenses for building maintenance and insurance.

##### **Equipment**

Report expenses for maintenance of vehicles, equipment, fire fighting apparatus and office furniture.

##### **Cost of Sales and Services**

Report costs and expenses related to sales and service receipts reported as operating revenue.

##### **General and Administrative Expense**

Report all expenses directly related to general and administrative operations (e.g., insurance and utilities, etc.).

##### **Depreciation Expense**

- A. Include depreciation on assets acquired with own funds and calculated by using a generally accepted method of depreciation/amortization.
- B. Include depreciation on assets acquired with contributed capital and calculated by using a generally accepted method of depreciation/amortization.

##### **Total Operating Expense**

The electronic report will calculate **Total Operating Expense**. If preparing a paper report, enter the sum of all **Operating Expense** reporting categories and enter the **Total Operating Expense** less **Depreciation Expense** on the **Schedule of Net Expenditures – Transportation and Community Development Form** in the **Airports** category in the **Operating Expenditures** column.

## Cities Financial Transactions Report Instructions

### Airport Activity/Enterprise Form – (Continued):

#### Operating Income (Loss)

The electronic report will calculate **Operating Income (Loss)**. If preparing a paper report, subtract **Total Operating Expense** from **Total Operating Revenue** and enter the result on this line.

#### Non-Operating Revenue:

##### Interest

Report all interest earned. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues – Fines and Forfeitures and Revenue from the Use of Money and Property Form** as **Investment Earnings**.

#### Operating Grants:

##### State

Report grants that are restricted by the State government/grantor for operating purposes, or used at the discretion of the grantee. If preparing a paper report, enter this amount on the **Schedule of General and Functional Revenues – Intergovernmental – State Form** as **Other State Grants from Enterprise Activities**.

##### Federal

Report grants that are restricted by the Federal government/grantor for operating purposes, or used at the discretion of the grantee. If preparing a paper report, enter this amount on the **Schedule of General and Functional Revenues – Intergovernmental – Federal, County, and Other Taxes In-Lieu Form** as **Other Federal Grants from Enterprise Activities**.

##### County

Report grants that are restricted by the County government/grantor for operating purposes, or used at the discretion of the grantee. If preparing a paper report, enter this amount on the **Schedule of General and Functional Revenues – Intergovernmental – Federal, County, and Other Taxes In-Lieu Form** as **Other County Grants from Enterprise Activities**.

#### Gain on Sale of Assets

Report all revenue derived from the sale of assets.

#### Other

Report miscellaneous non-operating revenue for which a specific reporting category has not been otherwise provided. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues – Other Revenues Form** as **Other Revenues from Enterprise Activities**.

#### Total Non-Operating Revenue

The electronic report will calculate **Total Non-Operating Revenue**. If preparing a paper report, enter the sum of all **Non-Operating Revenue** reporting categories.

## Cities Financial Transactions Report Instructions

### Airport Activity/Enterprise Form – (Continued):

#### Non-Operating Expense:

##### Interest

Report payments of interest on debt (e.g., interest payments on bonds, notes, and other long-term debt). If preparing a paper report, enter this amount also on the **Schedule of Net Expenditures – Transportation and Community Development Form** in the **Airports** category in the **Debt Service** column.

##### Loss on Sale of Assets

Report all losses incurred during the sale of assets.

##### Other

Report all other non-operating expenses. If preparing a paper report, enter this amount also on the **Schedule of Net Expenditures – Transportation and Community Development Form** in the **Airports** category in the **Operating Expenditures** column.

##### Total Non-Operating Expense

The electronic report will calculate **Total Non-Operating Expense**. If preparing a paper report, enter the sum of all **Non-Operating Expense** reporting categories.

##### Operating Transfers In (Out)

Report all interfund transfers other than Residual Equity Transfers (e.g., legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended).

##### Net Income (Loss)

The electronic report will calculate **Net Income (Loss)**. If preparing a paper report, enter the sum of **Total Operating Revenue** and **Total Non-Operating Revenue** minus the sum of **Total Operating Expense** and **Total Non-Operating Expense** plus all related **Operating Transfers In (Out)**.

##### Depreciation that Reduces Contributed Capital

Report depreciation on assets acquired with contributed capital and calculated by using a generally accepted method of depreciation/amortization.

##### Increase (Decrease) in Retained Earnings

The electronic report will calculate this amount. If preparing a paper report, enter the sum of **Net Income (Loss)** plus **Depreciation that Reduces Contributed Capital**.

##### Retained Earnings, Beginning

The electronic report will bring forward the amount reported as **Retained Earnings, Ending** from the city's prior year report. If preparing a paper report, enter the amount reported as **Retained Earnings, Ending** on the city's prior year report.

##### Adjustments

Report prior period audit/accounting adjustments. Also report this amount on the **Consolidated Statement of Revenues, Expenditures and Changes in Fund Balance/Working Capital Form** as **Adjustments**.

##### Reason for Adjustments

Provide a brief explanation for the adjustment.

## Cities Financial Transactions Report Instructions

### Airport Activity/Enterprise Form – (Continued):

#### **Residual Equity Transfers In (Out)**

Report non-recurring or non-routine transfers of equity between funds (i.e., if the General Fund contributed Enterprise Fund or Internal Service Fund capital, the contribution or any subsequent return to the General Fund of all or part of this contribution should be reported here). Also include transfers of residual balances of discontinued funds to the General Fund or a Debt Service or other funds specified by law.

#### **Retained Earnings, Ending**

The electronic report will calculate this amount. If preparing a paper report, enter the sum of **Retained Earnings, Beginning, Increase (Decrease) in Retained Earnings, Adjustments, and Residual Equity Transfers In (Out)**.

#### **Equity:**

#### **Contributed Capital: (Current Year)**

##### **State**

Report grants that are restricted by the State government/grantor for the acquisition and/or construction of fixed assets. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues – Intergovernmental – State Form** as **Other State Grants from Enterprise Activities**.

##### **Federal**

Report grants that are restricted by the Federal government/grantor for the acquisition and/or construction of fixed assets. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues – Intergovernmental – Federal, County, and Other Taxes In-Lieu Form** as **Other Federal Grants from Enterprise Activities**.

##### **County**

Report grants that are restricted by the County government/grantor for the acquisition and/or construction of fixed assets. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues – Intergovernmental – Federal, County, and Other Taxes In-Lieu Form** as **Other County Grants from Enterprise Activities**.

#### **Contributions from Non-Government Sources**

Report grants that are restricted by the non-governmental grantor for the acquisition and/or construction of fixed assets. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues – Other Revenues Form** as **Contributions from Non-Govt. Sources for Enterprise Activities**.

##### **Other**

Report grants that are restricted by the grantor for the acquisition and/or construction of fixed assets. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues – Other Revenues Form** as **Other Revenues From Enterprise Activities**.

#### **Total Current Year Contributions**

The electronic report will calculate this amount. If preparing a paper report, enter the sum of all **Contributed Capital: (Current Year)** reporting categories.

## Cities Financial Transactions Report Instructions

### Airport Activity/Enterprise Form – (Continued):

#### **Residual Equity Transfers In (Out)**

Report non-recurring or non-routine transfers of equity between funds (i.e., if the General Fund contributed Enterprise Fund or Internal Service Fund capital, the contribution or any subsequent return to the General Fund of all or part of this contribution should be reported here). Also include transfers of residual balances of discontinued funds to the General Fund or a Debt Service or other funds specified by law.

#### **Depreciation Applied to Contributed Capital**

Report depreciation on assets acquired with contributed capital and calculated by using a generally accepted method of depreciation/amortization.

#### **Net Increase (Decrease) to Contributed Capital**

The electronic report will calculate this amount. If preparing a paper report, enter the sum of **Total Current Year Contributions** and **Residual Equity Transfers In (Out)** minus **Depreciation Applied to Contributed Capital**.

#### **Contributed Capital, Beginning**

The electronic report will bring forward the amount reported as **Contributed Capital, Ending** from the city's prior year report. If preparing a paper report, enter the amount reported as **Contributed Capital, Ending** on the city's prior year report.

#### **Adjustments**

Report prior period audit/accounting adjustments necessary due to an error in preparing the prior year's report.

#### **Reason for Adjustments**

Provide a brief explanation for the adjustment.

#### **Contributed Capital, Ending**

The electronic report will calculate this amount. If preparing a paper report, enter the sum of **Net Increase (Decrease) to Contributed Capital**, **Contributed Capital, Beginning** and **Adjustments**.

#### **Retained Earnings, Ending**

The electronic report will calculate this amount. If preparing a paper report, enter the same amount that was reported as **Retained Earnings, Ending** above.

#### **Total Equity, Ending**

The electronic report will calculate this amount. If preparing a paper report, enter the sum of **Contributed Capital, Ending** and **Retained Earnings, Ending**.

#### **Retained Earnings – Reserved**

Report the amount of retained earnings that is legally segregated for a specific future use.

#### **Retained Earnings – Unreserved**

The electronic report will calculate this amount. If preparing a paper report, enter **Retained Earnings, Ending** minus **Retained Earnings, Reserved**. Report those amounts that are not earmarked for specific future use.

## Cities Financial Transactions Report Instructions

### Airport Activity/Enterprise Form – (Continued):

#### Revenue/Expenditure Schedule Adjustments:

##### **Total Proceeds from Sale of Assets**

Report the total amount of proceeds received from the sale of all real and personal property. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues – Other Revenue Form** as **Sale of Real and Personal Property**.

##### **Principal Payments on Debt Service**

Report the payment of annual principal on long-term debt obligations. If preparing a paper report, enter this amount also on the **Schedule of Net Expenditures – Transportation and Community Development Form** in the **Airports** category in the **Debt Service** column.

##### **Capital Lease Payments**

Report the annual payment on contractual agreements that are termed “leases” but which in substance amount to purchase contracts (Lease-Purchase Agreements). If preparing a paper report, enter this amount also on the **Schedule of Net Expenditures – Transportation and Community Development** in the **Airports** category in the **Debt Service** column.

##### **Current Year Capital Outlay**

Report current year expenditures that result in the acquisition of or addition to fixed assets. If preparing a paper report, enter this amount also on the **Schedule of Net Expenditures – Transportation and Community** in the **Airports** category in the **Capital Outlay** column.

##### **Other (Specify, maximum of 5 entries allowed)**

Report proceeds of long-term debt e.g. **General Obligation Bond Proceeds, Revenue Bond Proceeds, Improvement District Bond Proceeds, Note Proceeds, Other Debt Proceeds, and Other (Specify in Footnote Box)** miscellaneous adjustments not reported elsewhere. Five (5) lines are provided to allow you to identify the most significant schedule adjustments. Identify the four (4) most significant schedule adjustments. Then report all remaining adjustments as **Other (Specify in Footnote Box)**. If preparing a paper report, enter the proceeds of long-term debt e.g. **General Obligation Bond Proceeds, Revenue Bond Proceeds, Improvement District Bond Proceeds, Note Proceeds, Other Debt Proceeds** also on the **Schedule of General and Functional Revenues – Other Financing Sources and Grand Total Revenues Form**. Also report **Other (Specify in Footnote Box)** revenue amounts on the **Schedule of General and Functional Revenues – Other Revenues Form** as **Other Revenues from Enterprise Activities**. If the **Other (Specify in Footnote Box)** amount is an expenditure adjustment, report on the **Schedule of Net Expenditures – Transportation and Community Development Form** in the **Airports** category in the **Operating Expenditures** column.

#### **Statistics:**

##### **Total Acreage**

Report the total acreage of the airport.

##### **Length of Longest Runway Surfaced**

Report the length of the longest airport runway surfaced (Linear Feet).

## Cities Financial Transactions Report Instructions

### **Airport Activity/Enterprise Form – (Continued):**

#### **Length of Longest Runway Unimproved**

Report the length of the airport's longest unimproved runway (Linear Feet).

#### **Length of Longest Taxiway Surfaced**

Report the length of the airport's longest surfaced taxiway (Linear Feet)..

#### **Length of Longest Taxiway Unimproved**

Report the length of the airport's longest unimproved taxiway (Linear Feet).

#### **Parking Apron Acreage Surfaced**

Report the airport's parking apron surfaced acreage.

#### **Parking Apron Acreage Unimproved**

Report the airport's parking apron unimproved acreage.

#### **Aircraft Tie Down Acreage**

Report the airport's aircraft tie down acreage.

#### **Auto Parking Acreage**

Report the airport's auto parking acreage.

#### **Total Number of Tenant Aircraft**

Report the total number of the airport's tenant aircraft.

#### **Number of Hangers**

Report the airport's number of hangers.

#### **Total Aircraft Movements**

Report the airport's total aircraft movements.

#### **Annual Fuel Consumption (Gallons)**

Report the airport's annual fuel consumption in gallons.

#### **Year of Acquisition**

Report the airport's year of acquisition.

#### **Total Public Investment**

Report the airport's dollar charge for the total public investment.

#### **Percent Contributed by Federal Airport Funds**

Report the airport's percentage contributed by federal airport funds.

#### **Number of Passengers Enplaned**

Report the airport's number of enplaned passengers.

#### **Number of Passengers Deplaned**

Report the airport's number of deplaned passengers.

#### **Pounds of Air Cargo and Express**

Report the airport's pounds of air cargo and express.

**Cities Financial Transactions Report Instructions**

**Airport Activity/Enterprise Form – (Continued):**

**Pounds of Mail**

Report the airport's pounds of mail.

**Number of Air Carriers Scheduled Per Day**

Report the airport's number of air carriers that are scheduled per day.

**Public Funds Required to Improve Airport(s) to 1958 National Airport Standard (Estimate)**

Report the estimated dollar charge of public funds that are required to improve airport(s) to 1958 national airport standard.



## Cities Financial Transactions Report Instructions

### Electric Activity/Enterprise Form:

The purpose of the Electric Activity/Enterprise Form is to collect uniform financial information related to electric activities regardless of what basis the city uses to account for these transactions.

#### Specific Instructions:

##### Is This Function Accounted for as an Enterprise Fund?

Enter either "Yes" or "No". **Do not leave this question unanswered.** **Note:** If you choose "No", the formulas in the form will function through the **Net Income (Loss)** line. All formulas after the **Net Income (Loss)** line will return a zero (0).

#### Operating Revenue:

##### Sale of Electrical Energy:

###### Residential

Report the gross receipts from the sale of residential electricity.

###### Commercial and Industrial

Report the gross receipts from the sale of electricity to commercial and industrial users.

###### Other Sales

Report miscellaneous electrical energy sales not reported elsewhere.

###### Other Operating Revenue

Report miscellaneous operating revenue not included elsewhere.

##### Total Operating Revenue

The electronic report will calculate **Total Operating Revenue**. If preparing a paper report, enter the sum all **Operating Revenue** reporting categories. Also report this amount on the **Schedule of General and Functional Revenues – Current Service Charges Form** as **Electric Revenues**.

#### Operating Expense:

##### Production:

###### Generated

Report all expenses associated with the generation of electricity.

###### Purchased

Report all expenses associated with the purchase of electricity.

###### Transmission

Report all expenses associated with the transmission of electricity.

###### Distribution

Report all expenses associated with the distribution of electricity.

##### Customer's Accounting and Collection

Report all expenses associated with customers' accounting and collections.

## Cities Financial Transactions Report Instructions

### Electric Activity/Enterprise Form – (Continued):

#### Sales Promotion

Report the expenses incurred in sales promotion.

#### General and Administrative Expense

Report all expenses directly related to general and administrative operations (e.g., insurance and utilities, etc.).

#### Depreciation Expense

- A. Include depreciation on assets acquired with own funds and calculated by using a generally accepted method of depreciation/amortization.
- B. Include depreciation on assets acquired with contributed capital and calculated by using a generally accepted method of depreciation/amortization.

#### Total Operating Expense

The electronic report will calculate **Total Operating Expense**. If preparing a paper report, enter the sum of all **Operating Expense** reporting categories and enter the **Total Operating Expense** less **Depreciation Expense** on the **Schedule of Net Expenditures – Public Utilities, Other, and Grand Total Form** in the **Electric** category in the **Operating Expenditures** column.

#### Operating Income (Loss)

The electronic report will calculate **Operating Income (Loss)**. If preparing a paper report, subtract **Total Operating Expense** from **Total Operating Revenue** and enter the result on this line.

#### Non-Operating Revenue:

##### Interest

Report all interest earned. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues – Fines and Forfeitures and Revenue from the Use of Money and Property Form** as **Investment Earnings**.

#### Operating Grants:

##### State

Report grants that are restricted by the State government/grantor for operating purposes, or used at the discretion of the grantee. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues – Intergovernmental – State Form** as **Other State Grants from Enterprise Activities**.

##### Federal

Report grants that are restricted by the Federal government/grantor for operating purposes, or used at the discretion of the grantee. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues – Intergovernmental – Federal, County, and Other Taxes In-Lieu Form** as **Other Federal Grants from Enterprise Activities**.

## Cities Financial Transactions Report Instructions

### Electric Activity/Enterprise Form – (Continued):

#### County

Report grants that are restricted by the County government/grantor for operating purposes, or used at the discretion of the grantee. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues – Intergovernmental – Federal, County, and Other Taxes In-Lieu Form** as **Other County Grants from Enterprise Activities**.

#### Gain on Sale of Assets

Report all revenue derived from the sale of assets.

#### Other

Report miscellaneous non-operating revenue for which a specific reporting category has not been otherwise provided. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues – Other Revenues Form** as **Other Revenues from Enterprise Activities**.

#### Total Non-Operating Revenue

The electronic report will calculate **Total Non-Operating Revenue**. If preparing a paper report, enter the sum of all **Non-Operating Revenue** reporting categories.

#### Non-Operating Expense:

##### Interest

Report payments of interest on debt (e.g., interest payments on bonds, notes, and other long-term debt). If preparing a paper report, enter this amount also on the **Schedule of Net Expenditures – Public Utilities, Other, and Grand Total Form** in the **Electric** category in the **Debt Service** column.

##### Loss on Sale of Assets

Report all losses incurred during the sale of assets.

##### Other

Report all other non-operating expenses. If preparing a paper report, enter this amount also on the **Schedule of Net Expenditures – Public Utilities, Other, and Grand Total Form** in the **Electric** category in the **Operating Expenditures** column.

#### Total Non-Operating Expense

The electronic report will calculate **Total Non-Operating Expense**. If preparing a paper report, enter the sum of all **Non-Operating Expense** reporting categories.

#### Operating Transfers In (Out)

Report all interfund transfers other than Residual Equity Transfers (e.g., legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended).

#### Net Income (Loss)

The electronic report will calculate **Net Income (Loss)**. If preparing a paper report, enter the sum of **Total Operating Revenue** and **Total Non-Operating Revenue** minus the sum of **Total Operating Expense** and **Total Non-Operating Expense** plus all related **Operating Transfers In (Out)**.

## Cities Financial Transactions Report Instructions

### Electric Activity/Enterprise Form – (Continued):

#### **Depreciation that Reduces Contributed Capital**

Report depreciation on assets acquired with contributed capital and calculated by using a generally accepted method of depreciation/amortization.

#### **Increase (Decrease) in Retained Earnings**

The electronic report will calculate this amount. If preparing a paper report, enter the sum of **Net Income (Loss)** plus **Depreciation that Reduces Contributed Capital**.

#### **Retained Earnings, Beginning**

The electronic report will bring forward the amount reported as **Retained Earnings, Ending** from the city's prior year report. If preparing a paper report, enter the amount reported as **Retained Earnings, Ending** on the city's prior year report.

#### **Adjustments**

Report prior period audit/accounting adjustments. Also report this amount on the **Consolidated Statement of Revenues, Expenditures and Changes in Fund Balance/Working Capital Form** as **Adjustments**.

#### **Reason for Adjustments**

Provide a brief explanation for the adjustment.

#### **Residual Equity Transfers In (Out)**

Report non-recurring or non-routine transfers of equity between funds (i.e., if the General Fund contributed Enterprise Fund or Internal Service Fund capital, the contribution or any subsequent return to the General Fund of all or part of this contribution should be reported here). Also include transfers of residual balances of discontinued funds to the General Fund or a Debt Service or other funds specified by law.

#### **Retained Earnings, Ending**

The electronic report will calculate this amount. If preparing a paper report, enter the sum of **Retained Earnings, Beginning, Increase (Decrease) in Retained Earnings, Adjustments, and Residual Equity Transfers In (Out)**.

#### **Equity:**

##### **Contributed Capital: (Current Year)**

##### **State**

Report grants that are restricted by the State government/grantor for the acquisition and/or construction of fixed assets. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues – Intergovernmental – State Form** as **Other State Grants from Enterprise Activities**.

##### **Federal**

Report grants that are restricted by the Federal government/grantor for the acquisition and/or construction of fixed assets. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues – Intergovernmental – Federal, County, and Other Taxes In-Lieu Form** as **Other Federal Grants from Enterprise Activities**.

## Cities Financial Transactions Report Instructions

### Electric Activity/Enterprise Form – (Continued):

#### County

Report grants that are restricted by the County government/grantor for the acquisition and/or construction of fixed assets. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues – Intergovernmental – Federal, County, and Other Taxes In-Lieu Form** as **Other County Grants from Enterprise Activities**.

#### Contributions from Non-Government Sources

Report grants that are restricted by the non-governmental grantor for the acquisition and/or construction of fixed assets. If preparing a paper report, enter this amount on the **Schedule of General and Functional Revenues – Other Revenues Form** as **Contributions from Non-Govt. Sources for Enterprise Activities**.

#### Other

Report grants that are restricted by the grantor for the acquisition and/or construction of fixed assets. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues – Other Revenues Form** as **Other Revenues From Enterprise Activities**.

#### Total Current Year Contributions

The electronic report will calculate this amount. If preparing a paper report, enter the sum of all **Contributed Capital: (Current Year)** reporting categories.

#### Residual Equity Transfers In (Out)

Report non-recurring or non-routine transfers of equity between funds (i.e., if the General Fund contributed Enterprise Fund or Internal Service Fund capital, the contribution or any subsequent return to the General Fund of all or part of this contribution should be reported here). Also include transfers of residual balances of discontinued funds to the General Fund or a Debt Service or other funds specified by law.

#### Depreciation Applied to Contributed Capital

Report depreciation on assets acquired with contributed capital and calculated by using a generally accepted method of depreciation/amortization.

#### Net Increase (Decrease) to Contributed Capital

The electronic report will calculate this amount. If preparing a paper report, enter the sum of **Total Current Year Contributions** and **Residual Equity Transfers In (Out)** minus **Depreciation Applied to Contributed Capital**.

#### Contributed Capital, Beginning

The electronic report will bring forward the amount reported as **Contributed Capital, Ending** from the city's prior year report. If preparing a paper report, enter the amount reported as **Contributed Capital, Ending** on the city's prior year report.

#### Adjustments

Report prior period audit/accounting adjustments necessary due to an error in preparing the prior year's report.

#### Reason for Adjustments

Provide a brief explanation for the adjustment.

## Cities Financial Transactions Report Instructions

### Electric Activity/Enterprise Form – (Continued):

#### **Contributed Capital, Ending**

The electronic report will calculate this amount. If preparing a paper report, enter the sum of **Net Increase (Decrease) to Contributed Capital, Contributed Capital, Beginning**, and **Adjustments**.

#### **Retained Earnings, Ending**

The electronic report will calculate this amount. If preparing a paper report, enter the same amount that was reported as **Retained Earnings, Ending** above.

#### **Total Equity, Ending**

The electronic report will calculate this amount. If preparing a paper report, enter the sum of **Contributed Capital, Ending** and **Retained Earnings, Ending**.

#### **Retained Earnings – Reserved**

Report the amount of retained earnings that is legally segregated for a specific future use.

#### **Retained Earnings – Unreserved**

The electronic report will calculate this amount. If preparing a paper report, enter **Retained Earnings, Ending** minus **Retained Earnings, Reserved**. Report those amounts that are not earmarked for specific future use.

#### **Revenue/Expenditure Schedule Adjustments:**

##### **Total Proceeds from Sale of Assets**

Report the total amount of proceeds received from the sale of all real and personal property. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues – Other Revenue Form** as **Sales of Real and Personal Property**.

##### **Principal Payments on Debt Service**

Report the payment of annual principal on long-term debt obligations. If preparing a paper report, enter this amount also on the **Schedule of Net Expenditures – Public Utilities, Other, and Grand Total Form** in the **Electric** category in the **Debt Service** column.

##### **Capital Lease Payments**

Report the annual payment on contractual agreements that are termed “leases” but which in substance amount to purchase contracts (Lease-Purchase Agreements). If preparing a paper report, enter this amount also on the **Schedule of Net Expenditures – Public Utilities, Other, and Grand Total Form** in the **Electric** category in the **Debt Service** column.

##### **Current Year Capital Outlay**

Report current year expenditures that result in the acquisition of or addition to fixed assets. **Schedule of Net Expenditures Public Utilities, Other, and Grand Total Form** in the **Electric** category in the **Capital Outlay** column.

## Cities Financial Transactions Report Instructions

### Electric Activity/Enterprise Form – (Continued):

#### **Other (Specify, maximum of 5 entries allowed)**

Report proceeds of long-term debt e.g. **General Obligation Bond Proceeds, Revenue Bond Proceeds, Improvement District Bond Proceeds, Note Proceeds, Other Debt Proceeds**, and **Other (Specify in Footnote Box)** miscellaneous adjustments not reported elsewhere. Five (5) lines are provided to allow you to identify the most significant schedule adjustments. Identify the four (4) most significant schedule adjustments. Then report all remaining adjustments as **Other (Specify in Footnote Box)**. If preparing a paper report, enter the proceeds of long-term debt e.g. **General Obligation Bond Proceeds, Revenue Bond Proceeds, Improvement District Bond Proceeds, Note Proceeds, Other Debt Proceeds** also on the **Schedule of General and Functional Revenues – Other Financing Sources and Grand Total Revenues Form**. Also report **Other (Specify in Footnote Box)** revenue amounts on the **Schedule of General and Functional Revenues – Other Revenues Form** as **Other Revenues from Enterprises Activities**. If the **Other (Specify in Footnote Box)** amount is an expenditure adjustment, report also on the **Schedule of Net Expenditures – Public Utilities, Other, and Grand Total Form** in the **Electric** category in the **Operating Expenditures** column.

#### **Statistics:**

##### **Number of Customer Accounts**

Report number of customer accounts the utility has in the classifications provided.

##### **Number of Kilowatt Hours**

Report the number of kilowatt hours generated, purchased, and sold to an outside entity.

##### **Minimum Periodic Charge**

Report the minimum periodic dollar charge for classifications provided.

##### **Kilowatt Hours Included in Minimum Periodic Charge**

If the utility has a number of kilowatt hours that are included in the minimum periodic charge, indicate that amount in the classifications provided.

##### **Minimum Period for Service Charge – Month(s)**

Indicate the number of month(s) in the billing cycle.

##### **Are Electric Services Provided by Other than the Municipality? (Yes or No)**

If there is another utility providing electric service to an area within the city limits, report "Yes"; if none, report "No".

## Cities Financial Transactions Report Instructions

### Gas Activity/Enterprise Form:

The purpose of the Gas Activity/Enterprise Form is to collect uniform financial information related to gas activities regardless of what basis the city uses to account for these transactions.

#### Specific Instructions:

##### Is This Function Accounted for as an Enterprise Fund?

Enter either "Yes" or "No". **Do not leave this question unanswered. Note:** If you choose "No", the formulas in the form will function through the **Net Income (Loss)** line. All formulas after the **Net Income (Loss)** line will return a zero (0).

#### Operating Revenue:

##### Sale of Gas Service:

##### Residential

Report the gross receipts for the sale of residential gas utilities.

##### Commercial and Industrial

Report the gross receipts from the sale of gas to commercial and industrial users.

##### Other Sales

Report other gas utility sales not reported in above fields.

##### Other Operating Revenue

Report all operating revenue except from the sale of gas.

##### Total Operating Revenue

The electronic report will calculate **Total Operating Revenue**. If preparing a paper report, enter the sum all **Operating Revenue** reporting categories. Also report this amount on the **Schedule of General and Functional Revenues – Current Service Charges Form as Gas Revenues**.

#### Operating Expense:

##### Production:

##### Purchased

Report all expenses associated with the purchase of gas.

##### Manufactured

Report all expenses associated with the production of gas.

##### Transmission

Report all expenses associated with the transmission of gas.

##### Distribution

Report all expenses associated with the distribution of gas.

##### Customer's Accounting and Collection

Report all expenses associated with customer's accounting and collections.



## Cities Financial Transactions Report Instructions

### Gas Activity/Enterprise Form – (Continued):

#### Sales Promotion

Report the expenses incurred in sales promotion.

#### General and Administrative Expense

Report all expenses directly related to General and Administrative operations (e.g., insurance and utilities, etc.).

#### Depreciation Expense

- A. Include depreciation on assets acquired with own funds and calculated by using a generally accepted method of depreciation/ amortization.
- B. Include depreciation on assets acquired with contributed capital and calculated by using a generally accepted method of depreciation/amortization.

#### Total Operating Expense

The electronic report will calculate **Total Operating Expense**. If preparing a paper report, enter the sum of all **Operating Expense** reporting categories and enter the **Total Operating Expense less Depreciation Expense** on the **Schedule of Net Expenditures – Public Utilities, Other, and Grand Total Form** in the **Gas** category in the **Operating Expenditures** column.

#### Operating Income (Loss)

The electronic report will calculate **Operating Income (Loss)**. If preparing a paper report, subtract **Total Operating Expense** from **Total Operating Revenue** and enter the result on this line.

#### Non-Operating Revenue:

##### Interest

Report all interest earned. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues – Fines and Forfeitures and Revenue from the Use of Money and Property Form** as **Investment Earnings**.

#### Operating Grants:

##### State

Report grants that are restricted by the State government/grantor for operating purposes, or used at the discretion of the grantee. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues – Intergovernmental – State Form** as **Other State Grants from Enterprise Activities**.

##### Federal

Report grants that are restricted by the Federal government/grantor for operating purposes, or used at the discretion of the grantee. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues – Intergovernmental – Federal, County, and Other Taxes In-Lieu Form** as **Other Federal Grants from Enterprise Activities**.

## Cities Financial Transactions Report Instructions

### Gas Activity/Enterprise Form – (Continued):

#### County

Report grants that are restricted by the County government/grantor for operating purposes, or used at the discretion of the grantee. If preparing a paper report, enter this amount on the **Schedule of General and Functional Revenues – Intergovernmental – Federal, County, and Other Taxes In-Lieu Form** as **Other County Grants from Enterprise Activities**.

#### Gain on Sale of Assets

Report all revenue derived from the sale of assets.

#### Other

Report miscellaneous non-operating revenue for which a specific reporting category has not been otherwise provided. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues – Other Revenues Form** as **Other Revenues from Enterprise Activities**.

#### Total Non-Operating Revenue

The electronic report will calculate **Total Non-Operating Revenue**. If preparing a paper report, enter the sum of all **Non-Operating Revenue** reporting categories.

#### Non-Operating Expense:

##### Interest

Report payments of interest on debt (e.g., interest payments on bonds, notes, and other long-term debt). If preparing a paper report, enter this amount also on the **Schedule of Net Expenditures – Public Utilities, Other, and Grand Total Form** in the **Gas** category in the **Debt Service** column.

##### Loss on Sale of Assets

Report all losses incurred during the sale of assets.

##### Other

Report all other non-operating expenses. If preparing a paper report, enter this amount also on the **Schedule of Net Expenditures – Public Utilities, Other, and Grand Total Form** in the **Gas** category in the **Operating Expenditures** column.

#### Total Non-Operating Expense

The electronic report will calculate **Total Non-Operating Expense**. If preparing a paper report, enter the sum of all **Non-Operating Expense** reporting categories.

#### Operating Transfers In (Out)

Report all interfund transfers other than Residual Equity Transfers (e.g., legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended).

#### Net Income (Loss)

The electronic report will calculate **Net Income (Loss)**. If preparing a paper report, enter the sum of **Total Operating Revenue** and **Total Non-Operating Revenue** minus the sum of **Total Operating Expense** and **Total Non-Operating Expense** plus all related **Operating Transfers In (Out)**.

## Cities Financial Transactions Report Instructions

### Gas Activity/Enterprise Form – (Continued):

#### **Depreciation that Reduces Contributed Capital**

Report depreciation on assets acquired with contributed capital and calculated by using a generally accepted method of depreciation/amortization.

#### **Increase (Decrease) in Retained Earnings**

The electronic report will calculate this amount. If preparing a paper report, enter the sum of **Net Income (Loss)** plus **Depreciation that Reduces Contributed Capital**

#### **Retained Earnings, Beginning**

The electronic report will bring forward the amount reported as **Retained Earnings, Ending** from the city's prior year report. If preparing a paper report, enter the amount reported as **Retained Earnings, Ending** on the city's prior year report.

#### **Adjustments**

Report prior period audit/accounting adjustments. Also report this amount on the **Consolidated Statement of Revenues, Expenditures and Changes in Fund Balance/Working Capital Form** as **Adjustments**.

#### **Reason for Adjustments**

Provide a brief explanation for the adjustment.

#### **Residual Equity Transfers In (Out)**

Report non-recurring or non-routine transfers of equity between funds (i.e., if the General Fund contributed Enterprise Fund or Internal Service Fund capital, the contribution or any subsequent return to the General Fund of all or part of this contribution should be reported here). Also include transfers of residual balances of discontinued funds to the General Fund or a Debt Service or other funds specified by law.

#### **Retained Earnings, Ending**

The electronic report will calculate this amount. If preparing a paper report, enter the sum of **Retained Earnings, Beginning, Increase (Decrease) in Retained Earnings, Adjustments**, and **Residual Equity Transfers In (Out)**.

#### **Equity:**

#### **Contributed Capital: (Current Year)**

##### **State**

Report grants that are restricted by the State government/grantor for the acquisition and/or construction of fixed assets. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues – Intergovernmental – State Form** as **Other State Grants from Enterprise Activities**.

##### **Federal**

Report grants that are restricted by the Federal government/grantor for the acquisition and/or construction of fixed assets. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues – Intergovernmental – Federal, County, and Other Taxes In-Lieu Form** as **Other Federal Grants from Enterprise Activities**.

## Cities Financial Transactions Report Instructions

### Gas Activity/Enterprise Form – (Continued):

#### County

Report grants that are restricted by the County government/grantor for the acquisition and/or construction of fixed assets. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues – Intergovernmental – Federal, County, and Other Taxes In-Lieu Form** as **Other County Grants from Enterprise Activities**.

#### Contributions from Non-Government Sources

Report grants that are restricted by the non-governmental grantor for the acquisition and/or construction of fixed assets. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues – Other Revenues Form** as **Contributions from Non-Govt. Sources for Enterprise Activities**.

#### Other

Report grants that are restricted by the grantor for the acquisition and/or construction of fixed assets. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues – Other Revenues Form** as **Other Revenues From Enterprise Activities**.

#### Total Current Year Contributions

The electronic report will calculate this amount. If preparing a paper report, enter the sum of all **Contributed Capital: (Current Year)** reporting categories.

#### Residual Equity Transfers In (Out)

Report non-recurring or non-routine transfers of equity between funds (i.e., if the General Fund contributed Enterprise Fund or Internal Service Fund capital, the contribution or any subsequent return to the General Fund of all or part of this contribution should be reported here). Also include transfers of residual balances of discontinued funds to the General Fund or a Debt Service or other funds specified by law.

#### Depreciation Applied to Contributed Capital

Report depreciation on assets acquired with contributed capital and calculated by using a generally accepted method of depreciation/amortization.

#### Net Increase (Decrease) to Contributed Capital

The electronic report will calculate this amount. If preparing a paper report, enter the sum of **Total Current Year Contributions** and **Residual Equity Transfers In (Out)** minus **Depreciation Applied to Contributed Capital**.

#### Contributed Capital, Beginning

The electronic report will bring forward the amount reported as **Contributed Capital, Ending** from the city's prior year report. If preparing a paper report, enter the amount reported as **Contributed Capital, Ending** on the city's prior year report.

#### Adjustments

Report prior period audit/accounting adjustments necessary due to an error in preparing the prior year's report.

#### Reason for Adjustments

Provide a brief explanation for the adjustment.

## Cities Financial Transactions Report Instructions

### Gas Activity/Enterprise Form – (Continued):

#### **Contributed Capital, Ending**

The electronic report will calculate this amount. If preparing a paper report, enter the sum of **Net Increase (Decrease) to Contributed Capital, Contributed Capital, Beginning** and **Adjustments**.

#### **Retained Earnings, Ending**

The electronic report will calculate this amount. If preparing a paper report, enter the same amount that was reported as **Retained Earnings, Ending** above.

#### **Total Equity, Ending**

The electronic report will calculate this amount. If preparing a paper report, enter the sum of **Contributed Capital, Ending** and **Retained Earnings, Ending**.

#### **Retained Earnings – Reserved**

Report the amount of retained earnings that is legally segregated for a specific future use.

#### **Retained Earnings – Unreserved**

The electronic report will calculate this amount. If preparing a paper report, enter **Retained Earnings, Ending** minus **Retained Earnings, Reserved**. Report those amounts that are not earmarked for specific future use.

#### **Revenue/Expenditure Schedule Adjustments:**

##### **Total Proceeds from Sale of Assets**

Report the total amount of proceeds received from the sale of all real and personal property. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues – Other Revenue Form** as **Sales of Real and Personal Property**.

##### **Principal Payments on Debt Service**

Report the payment of annual principal on long-term debt obligations. If preparing a paper report, enter this amount also on the **Schedule of Net Expenditures – Public Utilities, Other, and Grand Total Form** in the **Gas** category in the **Debt Service** column.

##### **Capital Lease Payments**

Report the annual payment on contractual agreements that are termed “leases” but which in substance amount to purchase contracts (Lease-Purchase Agreements). If preparing a paper report, enter this amount also on the **Schedule of Net Expenditures – Public Utilities, Other, and Grand Total Form** in the **Gas** category in the **Debt Service** column.

##### **Current Year Capital Outlay**

Report current year expenditures that result in the acquisition of or addition to fixed assets. If preparing a paper report, enter this amount also on the **Schedule of Net Expenditures Public Utilities, Other, and Grand Total Form** in the **Gas** category in the **Capital Outlay** column.

## Cities Financial Transactions Report Instructions

### Gas Activity/Enterprise Form – (Continued):

#### **Other (Specify, maximum of 5 entries allowed)**

Report proceeds of long-term debt e.g. **General Obligation Bond Proceeds, Revenue Bond Proceeds, Improvement District Bond Proceeds, Note Proceeds, Other Debt Proceeds**, and **Other (Specify in Footnote Box)** miscellaneous adjustments not reported elsewhere. Five (5) lines are provided to allow you to identify the most significant schedule adjustments. Identify the four (4) most significant schedule adjustments. Then report all remaining adjustments as **Other (Specify in Footnote Box)**. If preparing a paper report, enter the proceeds of long-term debt e.g. **General Obligation Bond Proceeds, Revenue Bond Proceeds, Improvement District Bond Proceeds, Note Proceeds, Other Debt Proceeds** also on the **Schedule of General and Functional Revenues – Other Financing Sources and Grand Total Revenues Form**. Also report **Other (Specify in Footnote Box)** revenue amounts on the **Schedule of General and Functional Revenues – Other Revenues Form** as **Other Revenues from Enterprise Activities**. If the **Other (Specify in Footnote Box)** amount is an expenditure adjustment, report on the **Schedule of Net Expenditures – Public Utilities, Other, and Grand Total Form** in the **Gas** category in the **Operating Expenditures** column.

#### **Statistics:**

##### **Number of Customer Accounts**

Report number of customer accounts served by the utility.

##### **Quantity of Gas:**

##### **Manufactured**

Report the amount of gas manufactured.

##### **Purchased**

Report the amount of gas purchased.

##### **Sold**

Report the amount of gas sold to outside entities.

##### **Unit of Measure for Above Is**

Indicate the unit of measure for the quantity of gas statistics reported.

##### **Minimum Periodic Charge:**

Report the minimum periodic dollar charge for classifications provided.

##### **Quantity of Gas Included in Minimum Periodic Charge:**

##### **Residential**

Report the quantity of gas included in the Residential Minimum Periodic Charge.

##### **Commercial – Industrial**

Report the quantity of gas included in the Commercial-Industrial Minimum Periodic Charge.

##### **Residential**

Report the unit of measure used in the quantity of gas included in the Residential Minimum Periodic Charge.

**Cities Financial Transactions Report Instructions**

**Gas Activity/Enterprise Form – (Continued):**

**Commercial – Industrial**

Report the unit of measure used in the quantity of gas included in the Commercial-Industrial Minimum Periodic Charge.

**Minimum Period for Service Charge – Month(s)**

Indicate the number of month(s) in the billing cycle.

**Are Gas Services Provided by Other than the Municipality? (Yes or No)**

If there is another utility providing gas service to an area within the city limits, report "Yes"; if none, report "No".

## Cities Financial Transactions Report Instructions

### Sewer Activity/Enterprise Form:

The purpose of the Sewer Activity/Enterprise Form is to collect uniform financial information related to sewer activities regardless of what basis the city uses to account for these transactions

#### Specific Instructions:

##### Is This Function Accounted for as an Enterprise Fund?

Enter either "Yes" or "No". **Do not leave this question unanswered. Note:** If you choose "No", the formulas in the form will function through the **Net Income (Loss)** line. All formulas after the **Net Income (Loss)** line will return a zero (0).

#### Operating Revenue:

##### Sewer Service Charges

Report charges for the continuing use of the sewer system and sewer treatment plant.

##### Sewer Connection Fees

Report revenue from sewer connection fees. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues – Current Service Charges Form** as **Sewer Connection Fees**. Note: Report the developer's portion of sewer connection fees to be used for capital expenditures on this form as **Connection Fees (Capital)**.

##### Sewer Service Penalties

Report all penalties assessed to the sewer system users.

##### Other Operating Revenue

Report miscellaneous operating revenue not included elsewhere.

##### Total Operating Revenue

The electronic report will calculate **Total Operating Revenue**. If preparing a paper report, enter the sum of all **Operating Revenue** reporting categories. Also report this amount, less the amount entered under **Sewer Connection Fees**, on the **Schedule of General and Functional Revenues – Current Service Charges Form** as **Sewer Service Charges**.

#### Operating Expense:

##### Transmission

Report all expenses associated with the transmission of sewage to the treatment plant.

##### Treatment and Disposal Plant

Report all expenses resulting from the operation of the treatment and disposal plant.

##### Taxes

Report all taxes levied against the utility.

##### General and Administrative Expense

Report all expenses directly relating to general and administrative operations (e.g., insurance and utilities, etc.).



## Cities Financial Transactions Report Instructions

### Sewer Activity/Enterprise Form – (Continued):

#### Depreciation Expense

- A. Include depreciation on assets acquired with own funds and calculated by using a generally accepted method of depreciation/ amortization.
- B. Include depreciation on assets acquired with contributed capital and calculated by using a generally accepted method of depreciation/amortization.

#### Total Operating Expense

The electronic report will calculate **Total Operating Expense**. If preparing a paper report, enter the sum of all **Operating Expense** reporting categories and enter the **Total Operating Expense less Depreciation Expense** on the **Schedule of Net Expenditures – Health and Culture and Leisure Form** in the **Sewer** category in the **Operating Expenditures** column.

#### Operating Income (Loss)

The electronic report will calculate **Operating Income (Loss)**. If preparing a paper report, subtract **Total Operating Expense** from **Total Operating Revenue** and enter the result on this line.

#### Non-Operating Revenue:

##### Interest

Report all interest earned. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues – Fines and Forfeitures and Revenue from the Use of Money and Property Form** as **Investment Earnings**.

#### Operating Grants:

##### State

Report grants that are restricted by the State government/grantor for operating purposes, or used at the discretion of the grantee. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues – Intergovernmental – State Form** as **Other State Grants from Enterprise Activities**.

##### Federal

Report grants that are restricted by the Federal government/grantor for operating purposes, or used at the discretion of the grantee. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues – Intergovernmental – Federal, County, and Other Taxes In-Lieu Form** as **Other Federal Grants from Enterprise Activities**.

##### County

Report grants that are restricted by the County government/grantor for operating purposes, or used at the discretion of the grantee. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues – Intergovernmental-Federal, County, and Other Taxes In-Lieu Form** as **Other County Grants from Enterprise Activities**.

#### Gain on Sale of Assets

Report all revenue derived from the sale of assets.

## Cities Financial Transactions Report Instructions

### Sewer Activity/Enterprise Form – (Continued):

#### Other

Report miscellaneous non-operating revenue for which a specific reporting category has not been otherwise provided. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues – Other Revenues Form** as **Other Revenues from Enterprise Activities**.

#### Total Non-Operating Revenue

The electronic report will calculate **Total Non-Operating Revenue**. If preparing a paper report, enter the sum of all **Non-Operating Revenue** reporting categories.

#### Non-Operating Expense:

##### Interest

Report payments of interest on debt (e.g., interest payments on bonds, notes, and other long-term debt). If preparing a paper report, enter this amount also on the **Schedule of Net Expenditures – Health, Culture, and Leisure Form** in the **Sewer** category in the **Debt Service** column.

##### Loss on Sale of Assets

Report all losses incurred during the sale of assets.

##### Other

Report all other non-operating expenses. If preparing a paper report, enter this amount also on the **Schedule of Net Expenditures – Health, Culture, and Leisure Form** in the **Sewer** category in the **Operating Expenditure** column.

#### Total Non-Operating Expense

The electronic report will calculate **Total Non-Operating Expense**. If preparing a paper report, enter the sum of all **Non-Operating Expense** reporting categories.

#### Operating Transfers In (Out)

Report all interfund transfers other than Residual Equity Transfers (e.g., legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended).

#### Net Income (Loss)

The electronic report will calculate **Net Income (Loss)**. If preparing a paper report, enter the sum of **Total Operating Revenue** and **Total Non-Operating Revenue** minus the sum of **Total Operating Expense** and **Total Non-Operating Expense** plus all related **Operating Transfers In (Out)**.

#### Depreciation that Reduces Contributed Capital

Report depreciation on assets acquired with contributed capital and calculated by using a generally accepted method of depreciation/amortization.

#### Increase (Decrease) in Retained Earnings

The electronic report will calculate this amount. If preparing a paper report, enter the sum of **Net Income (Loss)** plus **Depreciation that Reduces Contributed Capital**.

## Cities Financial Transactions Report Instructions

### Sewer Activity/Enterprise Form – (Continued):

#### **Retained Earnings, Beginning**

The electronic report will bring forward the amount reported as **Retained Earnings, Ending** from the city's prior year report. If preparing a paper report, enter the amount reported as **Retained Earnings, Ending** on the city's prior year report.

#### **Adjustments**

Report prior period audit/accounting adjustments. Also report this amount on the **Consolidated Statement of Revenues, Expenditures and Changes in Fund Balance/Working Capital Form** as **Adjustments**.

#### **Reason for Adjustments**

Provide a brief explanation for the adjustment.

#### **Residual Equity Transfers In (Out)**

Report non-recurring or non-routine transfers of equity between funds (i.e., if the General Fund contributed Enterprise Fund or Internal Service Fund capital, the contribution or any subsequent return to the General Fund of all or part of this contribution should be reported here). Also include transfers of residual balances of discontinued funds to the General Fund or a Debt Service or other funds specified by law.

#### **Retained Earnings, Ending**

The electronic report will calculate this amount. If preparing a paper report, enter the sum of **Retained Earnings, Beginning, Increase (Decrease) in Retained Earnings, Adjustments, and Residual Equity Transfers In (Out)**.

#### **Equity:**

#### **Contributed Capital: (Current Year)**

##### **State**

Report grants that are restricted by the State government/grantor for the acquisition and/or construction of fixed assets. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues – Intergovernmental – State Form** as **Other State Grants from Enterprise Activities**.

##### **Federal**

Report grants that are restricted by the Federal government/grantor for the acquisition and/or construction of fixed assets. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues – Intergovernmental – Federal, County, and Other Taxes In-Lieu Form** as **Other Federal Grants from Enterprise Activities**.

#### **Connection Fees (Capital)**

Report the developer's portion of sewer connection fees to be used for capital expenditures. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues – Current Service Charges Form** as **Sewer Connection Fees**.

## Cities Financial Transactions Report Instructions

### Sewer Activity/Enterprise Form – (Continued):

#### County

Report grants that are restricted by the County government/grantor for the acquisition and/or construction of fixed assets. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues – Intergovernmental – Federal, County, and Other Taxes In-Lieu Form** as **Other County Grants from Enterprise Activities**.

#### Contributions from Non-Government Sources

Report grants that are restricted by the non-governmental grantor for the acquisition and/or construction of fixed assets. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues – Other Revenues Form** as **Contributions from Non-Govt. Sources for Enterprise Activities**.

#### Other

Report grants that are restricted by the grantor for the acquisition and/or construction of fixed assets. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues – Other Revenues Form** as **Other Revenues From Enterprise Activities**.

#### Total Current Year Contributions

The electronic report will calculate this amount. If preparing a paper report, enter the sum of all **Contributed Capital: (Current Year)** reporting categories.

#### Residual Equity Transfers In (Out)

Report non-recurring or non-routine transfers of equity between funds (i.e., if the General Fund contributed Enterprise Fund or Internal Service Fund capital, the contribution or any subsequent return to the General Fund of all or part of this contribution should be reported here). Also include transfers of residual balances of discontinued funds to the General Fund or a Debt Service or other funds specified by law.

#### Depreciation Applied to Contributed Capital

Report depreciation on assets acquired with contributed capital and calculated by using a generally accepted method of depreciation/amortization.

#### Net Increase (Decrease) to Contributed Capital

The electronic report will calculate this amount. If preparing a paper report, enter the sum of **Total Current Year Contributions** and **Residual Equity Transfers In (Out)** minus **Depreciation Applied to Contributed Capital**.

#### Contributed Capital, Beginning

The electronic report will bring forward the amount reported as **Contributed Capital, Ending** from the city's prior year report. If preparing a paper report, enter the amount reported as **Contributed Capital, Ending** on the city's prior year report.

#### Adjustments

Report prior period audit/accounting adjustments necessary due to an error in preparing the prior year's report.

#### Reason for Adjustments

Provide a brief explanation for the adjustment.

## Cities Financial Transactions Report Instructions

### Sewer Activity/Enterprise Form – (Continued):

#### **Contributed Capital, Ending**

The electronic report will calculate this amount. If preparing a paper report, enter the sum of **Net Increase (Decrease) to Contributed Capital, Contributed Capital, Beginning** and **Adjustments**.

#### **Retained Earnings, Ending**

The electronic report will calculate this amount. If preparing a paper report, enter the same amount that was reported as **Retained Earnings, Ending** above.

#### **Total Equity, Ending**

The electronic report will calculate this amount. If preparing a paper report, enter the sum of **Contributed Capital, Ending** and **Retained Earnings, Ending**.

#### **Retained Earnings – Reserved**

Report the amount of retained earnings that is legally segregated for a specific future use.

#### **Retained Earnings – Unreserved**

The electronic report will calculate this amount. If preparing a paper report, enter **Retained Earnings, Ending** minus **Retained Earnings, Reserved**. Report those amounts that are not earmarked for specific future use.

#### **Revenue/Expenditure Schedule Adjustments:**

##### **Total Proceeds from Sale of Assets**

Report the total amount of proceeds received from the sale of all real and personal property. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues – Other Revenue Form** as **Sales of Real and Personal Property**.

##### **Principal Payments on Debt Service**

Report the payment of annual principal on long-term debt obligations. If preparing a paper report, enter this amount also on the **Schedule of Net Expenditures – Health, Culture, and Leisure Form** in the **Sewers** category in the **Debt Service** column.

##### **Capital Lease Payments**

Report the annual payment on contractual agreements that are termed “leases” but which in substance amount to purchase contracts (Lease-Purchase Agreements). If preparing a paper report, enter this amount also on the **Schedule of Net Expenditures – Health, Culture, and Leisure Form** in the **Sewers** category in the **Debt Service** column.

##### **Current Year Capital Outlay**

Report current year expenditures that result in the acquisition of or addition to fixed assets. If preparing a paper report, enter this amount also on the **Schedule of Net Expenditures – Health, Culture, and Leisure Form** in the **Sewers** category in the **Capital Outlay** column.

## Cities Financial Transactions Report Instructions

### Sewer Activity/Enterprise Form – (Continued):

#### **Other (Specify, maximum of 5 entries allowed)**

Report proceeds of long-term debt e.g. **General Obligation Bond Proceeds, Revenue Bond Proceeds, Improvement District Bond Proceeds, Note Proceeds, Other Debt Proceeds**, and **Other (Specify in Footnote Box)** miscellaneous adjustments not reported elsewhere. Five (5) lines are provided to allow you to identify the most significant schedule adjustments. Identify the four (4) most significant schedule adjustments. Then report all remaining adjustments as **Other (Specify in Footnote Box)**. If preparing a paper report, enter the proceeds of long-term debt e.g. **General Obligation Bond Proceeds, Revenue Bond Proceeds, Improvement District Bond Proceeds, Note Proceeds, Other Debt Proceeds** also on the **Schedule of General and Functional Revenues – Other Financing Sources and Grand Total Revenues Form**. Also report **Other (Specify in Footnote Box)** revenue amounts on the **Schedule of General and Functional Revenues – Other Revenues Form** as **Other Revenues from Enterprise Activities**. If the **Other (Specify in Footnote Box)** amount is an expenditure adjustment, report on the **Schedule of Net Expenditures – Health and Culture and Leisure Form** in the **Sewer** category in the **Operating Expenditures** column.

## Cities Financial Transactions Report Instructions

### Transit Activity/Enterprise Form:

The purpose of the Transit Activity/Enterprise Form is to collect uniform financial information related to transit activities regardless of what basis the city uses to account for these transactions

#### Specific Instructions:

##### Is This Function Accounted for as an Enterprise Fund?

Enter either "Yes" or "No". **Do not leave this question unanswered. Note:** If you choose "No", the formulas in the form will function through the **Net Income (Loss)** line. All formulas after the **Net Income (Loss)** line will return a zero (0).

#### Operating Revenue:

##### Passenger Fares

Report revenues earned from carrying passengers include base fares, zone premiums, express service premiums, extra cost transfers, quantity discount purchases, "park and ride" revenue, and amounts collected by contractors, and not remitted to operators. Include special Transit Fares that are revenues received from an organization or beneficiary of service rather than passengers. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues – Current Service Charges Form** as **Transit Revenues**.

##### Transportation Revenues

Report revenue derived from School Bus Service, Freight Tariffs, Charter Service and Auxiliary Transportation operations. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues – Current Service Charges Form** as **Transit Revenues**.

##### Non-Transportation Revenues

Report revenue earned from activities not associated with the provision of the operators transit service (e.g., Tax Revenues other than Transportation Development Act, 1/4 cent sales tax, and Special District Augmentation Fund Revenue). If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues – Current Service Charges Form** as **Transit Revenues**.

##### Interest

Report all interest earned. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues** as **Investment Earnings**.

#### Local Cash Grants and Reimbursements:

##### Local Assistance

Report funds obtained from local governmental units to assist in paying operating costs. Include Operating Transfers In from other funds. **Note:** Input the amount of Local Assistance in the Transit subform. Select **Other (Specify in Footnote Box)** from the drop-down menu. Footnote that the revenues are for Local Assistance. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues – Other Revenues Form** as **Other Revenues From Enterprise Activities**.

## Cities Financial Transactions Report Instructions

### Transit Activity/Enterprise Form – (Continued):

#### Local Sales Tax

Report revenues received from any local approved additional sales tax revenues to be used for public transit purposes (e.g. Proposition A or C). If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues – Taxes Form as Transportation Taxes – Transit**.

#### TDA 1/4 Cent Sales Tax

Report funds obtained by claims made in accordance with the Transportation Development Act (TDA.) as amended to date. This includes (TDA.) Articles 4, 4.5, and 8(c) funds. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues – Taxes Form as Transportation Tax – Transit**.

#### State Cash Grants and Reimbursements:

##### State Transit Assistance Funds

Report revenue received from the State Transit Assistance Fund (i.e., TDA. – Article 6.5 Funds) and used for operating purposes, rather than capital acquisition or construction. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues – Taxes Form as Transportation Tax – Transit**.

##### Other State Grants

Report all funds obtained from State agencies, excluding funds received as **State Transit Assistance Funds** and **Capital Contributions**. If preparing a paper report, enter this amount on the **Schedule of General and Functional Revenues – Intergovernmental – State as Other State Grants from Enterprise Activities**.

##### Federal Cash Grants and Reimbursements

Report funds obtained from the Federal government to assist in paying transit-operating costs. Include FTA Section 5307, 5309, 5310, 5311, Special Demonstration Project Assistance, If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues – Intergovernmental – Federal, County, and Other Taxes In-Lieu as Other Federal Grants from Enterprise Activities**.

##### Other Operating Revenue

Report miscellaneous operating revenue not included elsewhere. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues – Current Service Charges Form as Transit Revenues**.

##### Total Operating Revenue

The electronic report will calculate **Total Operating Revenue**. If preparing a paper report, enter the sum of all **Operating Revenue** reporting categories. Also report this amount, less the amount entered under **Interest, Local Assistance, Local Sales Tax, TDA ¼ cents Sales Tax, State Transit Assistance Funds, Other State Grants, and Federal Cash Grants and Reimbursements** on the **Schedule of General and Functional Revenues – Current Service Charges Form as Transit Revenues**.



## Cities Financial Transactions Report Instructions

### Transit Activity/Enterprise Form – (Continued):

#### Operating Expense:

##### Salaries and Fringe Benefits

Report salaries, wages, and allowances due employees in exchange for labor received. Include fringe benefits payments or accruals to others on behalf of an employee (e.g., insurance companies, the government, and payments made directly to an employee for something other than performance of work).

##### Services

Report labor and other work provided by outside organizations for fees.

##### Materials and Supplies

Report tangible products obtained from outside suppliers or manufactured internally (e.g., fuels and lubricants, tires and tubes, other costs of materials and supplies not specifically identified).

##### Utilities, Casualty, and Liability Costs

Report payments made to various utilities for utilization of their resources (e.g., electric, gas, water, telephone, etc.). Include cost elements of insurance programs covering protection of the operation from loss. Also include compensation to others for their losses for which the transit system is liable.

##### Purchased Transportation

Report payments or accruals to other transit systems for providing transportation service.

##### Miscellaneous Expense/Transfers

Report all other operating expenses not included elsewhere (e.g., taxes, interest, lease and rentals, and all other miscellaneous expenses). Transfers are accounts to be used for reporting adjustments and reclassifications of expenses previously recorded.

##### Depreciation Expense

- A. Include depreciation on assets acquired with own funds and calculated by using a generally accepted method of depreciation/ amortization.
- B. Include depreciation on assets acquired with contributed capital and calculated by using a generally accepted method of depreciation/amortization.

##### Total Operating Expense

The electronic report will calculate **Total Operating Expense**. If preparing a paper report, enter the sum of all **Operating Expense** reporting categories and enter the **Total Operating Expense** less **Depreciation Expense** on the **Schedule of Net Expenditures – Transportation and Community Development Form** in the **Transit** category in the **Operating Expenditures** column.

##### Operating Income (Loss)

The electronic report will calculate **Operating Income (Loss)**. If preparing a paper report, subtract **Total Operating Expense** from **Total Operating Revenue** and enter the result on this line.

## Cities Financial Transactions Report Instructions

### Transit Activity/Enterprise Form – (Continued):

#### Other Reconciling Items:

##### Gain (Loss) on Sale of Assets

Report all gains or (losses) from the sale of assets.

##### Net Income (Loss)

The electronic report will calculate **Net Income (Loss)**. If preparing a paper report, enter **Total Operating Revenue** minus **Total Operating Expense** plus **Other Reconciling Items**.

##### Depreciation that Reduces Contributed Capital

Report depreciation on assets acquired with contributed capital and calculated by using a generally accepted method of depreciation/amortization.

##### Increase (Decrease) in Retained Earnings

The electronic report will calculate this amount. If preparing a paper report, enter the sum of **Net Income (Loss)** plus **Depreciation that Reduces Contributed Capital**.

##### Retained Earnings, Beginning

The electronic report will bring forward the amount reported as **Retained Earnings, Ending** from the city's prior year report. If preparing a paper report, enter the amount reported as **Retained Earnings, Ending** on the city's prior year report.

##### Adjustments

Report prior period audit/accounting adjustments. Also report this amount on the **Consolidated Statement of Revenues, Expenditures and Changes in Fund Balance/Working Capital Form** as **Adjustments**.

##### Reason for Adjustments

Provide a brief explanation for the adjustment.

##### Retained Earnings, Ending

The electronic report will calculate this amount. If preparing a paper report, enter the sum of **Retained Earnings, Beginning**, **Increase (Decrease) in Retained Earnings**, and **Adjustments**.

#### Equity:

##### Contributed Capital: (Current Year)

##### State

Report grants that are restricted by the State government/grantor for the acquisition and/or construction of fixed assets. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues – Intergovernmental –State Form** as **Other State Grants from Enterprise Activities**.

## Cities Financial Transactions Report Instructions

### Transit Activity/Enterprise Form – (Continued):

#### **Federal**

Report grants that are restricted by the Federal government/grantor for the acquisition and/or construction of fixed assets. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues – Intergovernmental – Federal, County, and Other Taxes In-Lieu Form** as **Other Federal Grants from Enterprise Activities**.

#### **County**

Report grants that are restricted by the County government/grantor for the acquisition and/or construction of fixed assets. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues – Intergovernmental – Federal, County, and Other Taxes In-Lieu Form** as **Other County Grants from Enterprise Activities**.

#### **Contributions from Non-Government Sources**

Report grants that are restricted by the non-governmental grantor for the acquisition and/or construction of fixed assets. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues – Other Revenues Form** as **Contributions from Non-Govt. Sources for Enterprise Activities**.

#### **Other**

Report grants that are restricted by the grantor for the acquisition and/or construction of fixed assets. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues – Other Revenues Form** as **Other Revenues From Enterprise Activities**.

#### **Total Current Year Contributions**

The electronic report will calculate this amount. If preparing a paper report, enter the sum of all **Contributed Capital: (Current Year)** reporting categories.

#### **Residual Equity Transfer In (Out)**

Report non-recurring or non-routine transfers of equity between funds (i.e., if the General Fund contributed Enterprise Fund or Internal Service Fund capital, the contribution or any subsequent return to the General Fund of all or part of this contribution should be reported here). Also include transfers of residual balances of discontinued funds to the General Fund or a Debt Service or other funds specified by law.

#### **Depreciation Applied to Contributed Capital**

Report depreciation on assets acquired with contributed capital and calculated by using a generally accepted method of depreciation/amortization.

#### **Net Increase (Decrease) to Contributed Capital**

The electronic report will calculate this amount. If preparing a paper report, enter the sum of **Total Current Year Contributions** and **Residual Equity Transfers In (Out)** minus **Depreciation Applied to Contributed Capital**.

#### **Contributed Capital, Beginning**

The electronic report will bring forward the amount reported as **Contributed Capital, Ending** from the city's prior year report. If preparing a paper report, enter the amount reported as **Contributed Capital, Ending** on the city's prior year report.

## Cities Financial Transactions Report Instructions

### Transit Activity/Enterprise Form – (Continued):

#### Adjustments

Report prior period audit/accounting adjustments necessary due to an error in preparing the prior year's report.

#### Reason for Adjustments

Provide a brief explanation for the adjustment.

#### Contributed Capital, Ending

The electronic report will calculate this amount. If preparing a paper report, enter the sum of **Net Increase (Decrease) to Contributed Capital, Contributed Capital, Beginning** and **Adjustments**.

#### Retained Earnings, Ending

The electronic report will calculate this amount. If preparing a paper report, enter the same amount that was reported as **Retained Earnings, Ending** above.

#### Total Equity, Ending

The electronic report will calculate this amount. If preparing a paper report, enter the sum of **Contributed Capital, Ending** and **Retained Earnings, Ending**.

#### Retained Earnings – Reserved

Report the amount of retained earnings that is legally segregated for a specific future use.

#### Retained Earnings – Unreserved

The electronic report will calculate this amount. If preparing a paper report, enter **Retained Earnings, Ending** minus **Retained Earnings, Reserved**. Report those amounts that are not earmarked for specific future use.

#### Revenue/Expenditure Schedule Adjustments:

##### Total Proceeds from Sale of Assets

Report the total amount of proceeds received from the sale of all real and personal property. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues – Other Revenue Form** as **Sales of Real and Personal Property**.

##### Principal Payments on Debt Service

Report the payment of annual principal on long-term debt obligations. If preparing a paper report, enter this amount also on the **Schedule of Net Expenditures – Transportation and Community Development Form** in the **Public Transit** category in the **Debt Service** column.

##### Capital Lease Payments

Report the annual payment on contractual agreements that are termed “leases” but which in substance amount to purchase contracts (Lease-Purchase Agreements). If preparing a paper report, enter this amount also on the **Schedule of Net Expenditures – Transportation and Community Development Form** in the **Public Transit** category in the **Debt Service** column.

## Cities Financial Transactions Report Instructions

### Transit Activity/Enterprise Form – (Continued):

#### Current Year Capital Outlay

Report current year expenditures that result in the acquisition of or addition to fixed assets. If preparing a paper report, enter this amount also on the **Schedule of Net Expenditures – Transportation and Community Development Form** in the **Public Transit** category in the **Capital Outlay** column.

#### Other (Specify, maximum of 5 entries allowed)

Report proceeds of long-term debt e.g. **General Obligation Bond Proceeds, Revenue Bond Proceeds, Improvement District Bond Proceeds, Note Proceeds, Other Debt Proceeds**, and **Other (Specify in Footnote Box)** miscellaneous adjustments not reported elsewhere. Five (5) lines are provided to allow you to identify the most significant schedule adjustments. Identify the four (4) most significant schedule adjustments. Then report all remaining adjustments as **Other (Specify in Footnote Box)**. If preparing a paper report, enter the proceeds of long-term debt e.g. **General Obligation Bond Proceeds, Revenue Bond Proceeds, Improvement District Bond Proceeds, Note Proceeds, Other Debt Proceeds** also on the **Schedule of General and Functional Revenues – Other Financing Sources and Grand Total Revenues Form**. Also report **Other (Specify in Footnote Box)** revenue amounts on the **Schedule of General and Functional Revenues – Other Revenues Form** as **Other Revenues from Enterprise Activities**. If the **Other (Specify in Footnote Box)** amount is an expenditure adjustment, report on the **Schedule of Net Expenditures – Transportation and Community Development Form** in the **Transit** category in the **Operating Expenditures** column.

## Cities Financial Transactions Report Instructions

### Water Activity/Enterprise Form:

The purpose of the Water Activity/Enterprise Form is to collect uniform financial information related to water activities regardless of what basis the city uses to account for these transactions

#### Specific Instructions:

##### Is This Function Accounted for as an Enterprise Fund?

Enter either "Yes" or "No". **Do not leave this question unanswered. Note:** If you choose "No", the formulas in the form will function through the **Net Income (Loss)** line. All formulas after the **Net Income (Loss)** line will return a zero (0).

#### Operating Revenue:

##### Retail Sales of Water – Within City Limits

Report gross receipts of retail sales of water within the city limits.

##### Retail Sales of Water – Outside City Limits

Report gross receipts of retail sales of water outside the city limits.

##### Wholesale to Other Water Utilities for Resale

Report gross receipts of sale of water to other water utilities for resale.

##### Sales to Municipal Departments

Report revenue received from municipal department sales.

##### Hydrant Rental or Fire Service Charge

Report rental of hydrants and the charge for fire service.

##### Other Sales or Service

Report other sales revenue and any charge for servicing a customer's water system (i.e., charges for meter service and installation).

##### Water Connection Fees

Report revenue from charges for water connection. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues – Current Service Charges Form** as **Water Connection Fees**. (Note: Report the developers portion of water connections fees to be used for capital expenditures on the **Water Activity/Enterprise form** under **Connection Fees – Capital**).

##### Rent from Waterworks Property

Report the amounts earned as rent from waterworks property.

##### Other Operating Revenue

Report miscellaneous operating revenue not included elsewhere.

##### Total Operating Revenue

The electronic report will calculate **Total Operating Revenue**. If preparing a paper report, enter the sum of all **Operating Revenue** reporting categories and enter this amount, less the amount entered under **Water Connection Fees**, on the **Schedule of General and Functional Revenues – Current Service Charges Form** as **Water Service Charges**.

## Cities Financial Transactions Report Instructions

### Water Activity/Enterprise Form – (Continued):

#### Operating Expense:

##### Source of Water Supply

Report the expense of the water distributed through the system.

##### Pumping Expense

Report the expense of pumping water in the system.

##### Water Treatment Expense

Report all expenses directly related to water treatment.

##### Transmission and Distribution Expense

Report the expenses associated with the transmission and distribution of water.

##### Customer Account Expense

Report all expenses associated with customer accounts.

##### Sales Expense

Report all expenses relating to the sale of water.

##### General and Administrative Expense

Report all expenses directly relating to general and administrative operations (e.g., insurance and utilities, etc.).

##### Depreciation Expense

- A. Include depreciation on assets acquired with own funds and calculated by using a generally accepted method of depreciation/amortization.
- B. Include depreciation on assets acquired with contributed capital and calculated by using a generally accepted method of depreciation/amortization.

##### Total Operating Expense

The electronic report will calculate **Total Operating Expense**. If preparing a paper report, enter the sum of all **Operating Expense** reporting categories and enter the **Total Operating Expense** less **Depreciation Expense** on the **Schedule of Net Expenditures – Public Utilities Form** in the **Water** category in the **Operating Expenditures** column.

##### Operating Income (Loss)

The electronic report will calculate **Operating Income (Loss)**. If preparing a paper report, subtract **Total Operating Expense** from **Total Operating Revenue** and enter the result on this line.

#### Non-Operating Revenue:

##### Interest

Report all interest earned. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues – Fines and Forfeitures and Revenue from the Use of Money and Property Form** as **Investment Earnings**.

## Cities Financial Transactions Report Instructions

### Water Activity/Enterprise Form – (Continued):

#### Operating Grants:

##### State

Report grants that are restricted by the State government/grantor for operating purposes, or used at the discretion of the grantee. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues – Intergovernmental – State Form** as **Other State Grants from Enterprise Activities**.

##### Federal

Report grants that are restricted by the Federal government/grantor for operating purposes, or used at the discretion of the grantee. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues – Intergovernmental – Federal, County, and Other Taxes In-Lieu Form** as **Other Federal Grants from Enterprise Activities**.

##### County

Report grants that are restricted by the County government/grantor for operating purposes, or used at the discretion of the grantee. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues – Intergovernmental – Federal, County, and Other Taxes In-Lieu Form** as **Other County Grants from Enterprise Activities**.

##### Gain on Sale of Assets

Report all revenue derived from the sale of assets.

##### Other

Report miscellaneous non-operating revenue for which a specific reporting category has not been otherwise provided. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues Form** as **Other Revenues from Enterprises Activities**

##### Total Non-Operating Revenue

The electronic report will calculate **Total Non-Operating Revenue**. If preparing a paper report, enter the sum of all **Non-Operating Revenue** reporting categories.

#### Non-Operating Expense:

##### Interest

Report payments of interest on debt (e.g., interest payments on bonds, notes, and other long-term debt). If preparing a paper report, enter this amount also on the **Schedule of Net Expenditures – Public Utilities, Other, and Grand Total Form** in the **Water** category in the **Debt Service** column.

##### Loss on Sale of Assets

Report all losses incurred during the sale of assets.

##### Other

Report all other non-operating expenses. If preparing a paper report, enter this amount also on the **Schedule of Net Expenditures – Public Utilities, Other, and Grand Total Form** in the **Water** category in the **Operating Expenditures** column.



## Cities Financial Transactions Report Instructions

### Water Activity/Enterprise Form – (Continued):

#### **Total Non-Operating Expense**

The electronic report will calculate **Total Non-Operating Expense**. If preparing a paper report, enter the sum of all **Non-Operating Expense** reporting categories.

#### **Operating Transfers In (Out)**

Report all interfund transfers other than Residual Equity Transfers (e.g., legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended).

#### **Net Income (Loss)**

The electronic report will calculate **Net Income (Loss)**. If preparing a paper report, enter the sum of **Total Operating Revenue** and **Total Non-Operating Revenue** minus the sum of **Total Operating Expense** and **Total Non-Operating Expense** plus all related **Operating Transfers In (Out)**.

#### **Depreciation that Reduces Contributed Capital**

Report depreciation on assets acquired with contributed capital and calculated by using a generally accepted method of depreciation/amortization.

#### **Increase (Decrease) in Retained Earnings**

The electronic report will calculate this amount. If preparing a paper report, enter the sum of **Net Income (Loss)** plus **Depreciation that Reduces Contributed Capital**.

#### **Retained Earnings, Beginning**

The electronic report will bring forward the amount reported as **Retained Earnings, Ending** from the city's prior year report. If preparing a paper report, enter the amount reported as **Retained Earnings, Ending** on the city's prior year report.

#### **Adjustments**

Report prior period audit/accounting adjustments. Also report this amount on the **Consolidated Statement of Revenues, Expenditures and Changes in Fund Balance/Working Capital Form** as **Adjustments**.

#### **Reason for Adjustments**

Provide a brief explanation for the adjustment.

#### **Residual Equity Transfers In (Out)**

Report non-recurring or non-routine transfers of equity between funds (i.e., if the General Fund contributed Enterprise Fund or Internal Service Fund capital, the contribution or any subsequent return to the General Fund of all or part of this contribution should be reported here). Also include transfers of residual balances of discontinued funds to the General Fund or a Debt Service or other funds specified by law.

#### **Retained Earnings, Ending**

The electronic report will calculate this amount. If preparing a paper report, enter the sum of **Retained Earnings, Beginning**, **Increase (Decrease) in Retained Earnings**, **Adjustments**, and **Residual Equity Transfers In (Out)**.

## Cities Financial Transactions Report Instructions

### Water Activity/Enterprise Form – (Continued):

#### Equity:

##### Contributed Capital: (Current Year)

###### State

Report grants that are restricted by the State government/grantor for the acquisition and/or construction of fixed assets. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues – Intergovernmental – State Form** as **Other State Grants from Enterprise Activities**.

###### Federal

Report grants that are restricted by the Federal government/grantor for the acquisition and/or construction of fixed assets. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues – Intergovernmental – Federal, County, and Other Taxes In-Lieu Form** as **Other Federal Grants from Enterprise Activities**.

###### Connection Fees (Capital)

Report the developer's portion of water connection fees to be used for capital expenditures. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues – Current Service Charges Form** as **Water Connection Fees**.

###### County

Report grants that are restricted by the County government/grantor for the acquisition and/or construction of fixed assets. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues – Intergovernmental – Federal, County, and Other Taxes In-Lieu Form** as **Other County Grants from Enterprise Activities**.

###### Contributions from Non-Government Sources

Report grants that are restricted by the non-governmental grantor for the acquisition and/or construction of fixed assets. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues – Other Revenues Form** as **Contributions from Non-Govt. Sources For Enterprise Activities**.

###### Other

Report grants that are restricted by the grantor for the acquisition and/or construction of fixed assets. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues – Other Revenues Form** as **Other Revenues From Enterprise Activities**.

##### Total Current Year Contributions

The electronic report will calculate this amount. If preparing a paper report, enter the sum of all **Contributed Capital: (Current Year)** reporting categories.

## Cities Financial Transactions Report Instructions

### Water Activity/Enterprise Form – (Continued):

#### **Residual Equity Transfers In (Out)**

Report non-recurring or non-routine transfers of equity between funds (i.e., if the General Fund contributed Enterprise Fund or Internal Service Fund capital, the contribution or any subsequent return to the General Fund of all or part of this contribution should be reported here). Also include transfers of residual balances of discontinued funds to the General Fund or a Debt Service or other funds specified by law.

#### **Depreciation Applied to Contributed Capital**

Report depreciation on assets acquired with contributed capital and calculated by using a generally accepted method of depreciation/amortization.

#### **Net Increase (Decrease) to Contributed Capital**

The electronic report will calculate this amount. If preparing a paper report, enter the sum of **Total Current Year Contributions** and **Residual Equity Transfers In (Out)** minus **Depreciation Applied to Contributed Capital**.

#### **Contributed Capital, Beginning**

The electronic report will bring forward the amount reported as **Contributed Capital, Ending** from the city's prior year report. If preparing a paper report, enter the amount reported as **Contributed Capital, Ending** on the city's prior year report.

#### **Adjustments**

Report prior period audit/accounting adjustments necessary due to an error in preparing the prior year's report.

#### **Reason for Adjustments**

Provide a brief explanation for the adjustment.

#### **Contributed Capital, Ending**

The electronic report will calculate this amount. If preparing a paper report, enter the sum of **Net Increase (Decrease) to Contributed Capital**, **Contributed Capital, Beginning** and **Adjustments**.

#### **Retained Earnings, Ending**

The electronic report will calculate this amount. If preparing a paper report, enter the same amount that was reported as **Retained Earnings, Ending** above.

#### **Total Equity, Ending**

The electronic report will calculate this amount. If preparing a paper report, enter the sum of **Contributed Capital, Ending** and **Retained Earnings, Ending**.

#### **Retained Earnings – Reserved**

Report the amount of retained earnings that is legally segregated for a specific future use.

#### **Retained Earnings – Unreserved**

The electronic report will calculate this amount. If preparing a paper report, enter **Retained Earnings, Ending** minus **Retained Earnings, Reserved**. Report those amounts that are not earmarked for specific future use.

## Cities Financial Transactions Report Instructions

### Water Activity/Enterprise Form – (Continued):

#### Revenue/Expenditure Schedule Adjustments:

##### Total Proceeds from Sale of Assets

Report the total amount of proceeds received from the sale of all real and personal property. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues – Other Revenue Form** as **Sales of Real and Personal Property**.

##### Principal Payments on Debt Service

Report the payment of annual principal on long-term debt obligations. If preparing a paper report, enter this amount also on the **Schedule of Net Expenditures – Public Utilities, Other, and Grand Total Form** in the **Water** category in the **Debt Service** column.

##### Capital Lease Payments

Report the annual payment on contractual agreements that are termed “leases” but which in substance amount to purchase contracts (Lease-Purchase Agreements). If preparing a paper report, enter this amount also on the **Schedule of Net Expenditures – Public Utilities, Other, and Grand Total Form** in the **Water** category in the **Debt Service** column.

##### Current Year Capital Outlay

Report current year expenditures that result in the acquisition of or addition to fixed assets. If preparing a paper report, enter this amount also on the **Schedule of Net Expenditures – Public Utilities, Other, and Grand Total Form** in the **Water** category in the **Capital Outlay** column.

##### Other (Specify, maximum of 5 entries allowed)

Report proceeds of long-term debt e.g. **General Obligation Bond Proceeds, Revenue Bond Proceeds, Improvement District Bond Proceeds, Note Proceeds, Other Debt Proceeds**, and **Other (Specify in Footnote Box)** miscellaneous adjustments not reported elsewhere. Five (5) lines are provided to allow you to identify the most significant schedule adjustments. Identify the four (4) most significant schedule adjustments. Then report all remaining adjustments as **Other (Specify in Footnote Box)**. If preparing a paper report, enter the proceeds of long-term debt e.g. **General Obligation Bond Proceeds, Revenue Bond Proceeds, Improvement District Bond Proceeds, Note Proceeds, Other Debt Proceeds** also on the **Schedule of General and Functional Revenues – Other Financing Sources and Grand Total Revenues Form**. Also report **Other (Specify in Footnote Box)** revenue amounts on the **Schedule of General and Functional Revenues – Other Revenues Form** as **Other Revenues from Enterprise Activities**. If the **Other (Specify in Footnote Box)** amount is an expenditure adjustment, report on the **Schedule of Net Expenditures – Public Utilities, Other, and Grand Total Form** in the **Water** category in the **Operating Expenditures** column.

#### Statistics:

##### Minimum Residential Periodic Charge

Indicate the minimum residential periodic dollar charge. Report in dollars and cents.

##### Quantity of Water Included in Minimum Periodic Charge (Cubic Feet)

If the utility has a number of cubic feet that are included in the minimum periodic charge, indicate the amount.

## Cities Financial Transactions Report Instructions

### Water Activity/Enterprise Form – (Continued):

#### **Minimum Period for Service Charge – Month(s)**

Indicate the number of month(s) in the billing cycle.

#### **Number of Accounts – Direct Customers – Within City Limits**

Report total number of active accounts inside city limits.

#### **Number of Accounts – Direct Customers – Outside City Limits**

Report total number of active accounts outside city limits.

Note: For the Number of Accounts – Direct Customers (Within and Outside City Limits) do not include services to other agencies. The number of accounts should be the average for the year. If unavailable, the June 30 data is acceptable.

#### **Number of Accounts – Other Water Utilities or Agencies**

Report the number of other water utilities served; not number of accounts the other agencies are serving.

#### **Use Whole Acre-Feet for Quantities of Water Below: \***

#### **Water Purchased from Other Agencies**

Report the quantity of water purchased from other water service agencies.

#### **Total Water Introduced into System**

Report amount of water produced from all sources, including water purchased and introduced into the system. Do not include changes in reservoir storage.

#### **Water Sold to Direct Customers**

Report the quantity of water sold to (metered) customers. Do not include quantity sold to other utilities.

#### **Water Sold to Other Water Utilities or Agencies**

Report the quantity of water sold to other water agencies.

#### **Water Sold to or Used by City**

Report the quantity of water sold or delivered to city facilities such as schools, city hall and parks (Do not include **Water Sold to Direct Customers** or **Water Sold to Other Water Utilities or Agencies**).

#### **Water Lost Through System**

Report water lost throughout the system due to leaks, fire suppression and construction work.

#### **Total Water Sold, Used, or Lost**

The electronic report will calculate this amount. If preparing a paper report, enter the sum of **Water Sold to Direct Customers**, **Water Sold to Other Water Utilities or Agencies**, **Water Sold to or Used by City**, and **Water Lost Through System**.

## Cities Financial Transactions Report Instructions

### Water Activity/Enterprise Form – (Continued):

#### **Are Water Services Provided by Other than the Municipality? (Yes or No)**

If there is another utility providing water service to an area within the city limits, report "Yes"; if none, report "No".

#### **\*Conversion Table:**

1 acre-foot = 43,560 cubic feet

1 acre-foot = 325,851 gallons

1 cubic foot = 7.48052 gallons

(Round to the nearest acre-foot)

## Cities Financial Transactions Report Instructions

### Other Enterprise Form:

The purpose of the Other Enterprise Form is to collect uniform financial information related to enterprise activities that are provided by the city on an enterprise basis

#### Specific Instructions:

Complete a separate form for each other enterprise that is reported. Be consistent in naming the enterprise each year that it is reported.

#### Enterprise Name

Identify the enterprise activity for which this form is being completed. Use the following titles to name the enterprise activities (**Note:** for the Other enterprise/activity please input a brief name i.e. Swimming Pool, Marina, Cable TV):

**Cemeteries**  
**Golf Courses**  
**Hospitals and Sanitariums**  
**Housing**  
**Other**  
**Parking Facilities**  
**Ports and Harbors**  
**Solid Waste**  
**Sports Arenas and Stadiums**

#### Is This Function Accounted for as an Enterprise Fund?

Enter either "Yes" or "No". **Do not leave this question unanswered.** **Note:** If you choose "No", the formulas in the form will function through the **Net Income (Loss)** line. All formulas after the **Net Income (Loss)** line will return a zero (0).

#### Operating Revenue:

##### Charges for Services

Report amounts charged to users for services performed by the enterprise activity.

##### Other Operating Revenue

Report other operating revenue not included elsewhere.

#### Total Operating Revenue

The electronic report will calculate **Total Operating Revenue**. If preparing a paper report, enter the sum of all **Operating Revenue** reporting categories and report this amount also on the **Schedule of General and Functional Revenues – Current Service Charges Form** in its appropriate field. **Note:** For the **Other Enterprise/Activity**, the **Total Operating Revenue** must be manually posted to the **Current Service Charges Form** as **Other Current Service Charges (Specify)** regardless if using the electronic software or the paper report.

#### Operating Expense:

##### Personal Services

Report salaries, wages, and related employee benefits provided for all persons employed.

## Cities Financial Transactions Report Instructions

### Other Enterprise Form – (Continued):

#### **Contractual Services**

Report all services rendered by any outside agencies which are under contractual agreement to perform such services.

#### **Supplies**

Report articles and commodities that are consumed or materially altered when used (e.g., office supplies, operating supplies, repair and maintenance supplies)

#### **Materials**

Report tangible goods that are acquired for use in a productive process.

#### **Other Operating Expense**

Report miscellaneous operating expenses not included elsewhere.

#### **General and Administrative Expense**

Report all expenses directly relating to general and administrative operations (e.g., insurance and utilities, etc.).

#### **Depreciation Expense**

- A. Include depreciation on assets acquired with own funds and calculated by using a generally accepted method of depreciation/amortization.
- B. Include depreciation on assets acquired with contributed capital and calculated by using a generally accepted method of depreciation/amortization.

#### **Total Operating Expense**

The electronic report will calculate **Total Operating Expense**. If preparing a paper report, enter the sum of all **Operating Expense** reporting categories and enter the **Total Operating Expense** less **Depreciation Expense** on the **Schedule of Net Expenditures** in the appropriate expenditure forms. **Note:** For the **Other** Enterprise/Activity, the **Total Operating Expense** must be manually posted to the appropriate expenditure form as **Other (Specify)** regardless if using the electronic software or the paper report.

#### **Operating Income (Loss)**

The electronic report will calculate **Operating Income (Loss)**. If preparing a paper report, subtract **Total Operating Expense** from **Total Operating Revenue** and enter the result on this line.

#### **Non-Operating Revenue:**

##### **Interest**

Report all interest earned. If preparing a paper report, enter this amount on the **Schedule of General and Functional Revenues – Fines and Forfeitures and Revenue from the Use of Money and Property Form** as **Investment Earnings**. **Note:** For the **Other** Enterprise/Activity, the **Interest** revenues must be manually posted to the **Fines and Forfeitures and Revenue from the Use of Money and Property Form** as **Investment Earnings** regardless if using the electronic software or the paper report.



## Cities Financial Transactions Report Instructions

### Other Enterprise Form – (Continued):

#### Operating Grants:

##### State

Report grants that are restricted by the State government/grantor for operating purposes, or used at the discretion of the grantee. If preparing a paper report, enter this amount on the **Schedule of General and Functional Revenues – Intergovernmental – State Form** as **Other State Grants from Enterprise Activities**. **Note:** For the **Other Enterprise/Activity**, the **State Grants** must be manually posted to the **Intergovernmental – State Form** as **Other State Grants** regardless if using the electronic software or the paper report.

##### Federal

Report grants that are restricted by the Federal government/grantor for operating purposes, or used at the discretion of the grantee. If preparing a paper report, enter this amount on the **Schedule of General and Functional Revenues – Intergovernmental – Federal, County, and Other Taxes In-Lieu Form** as **Other Federal Grants from Enterprise Activities**. **Note:** For the **Other Enterprise/Activity**, the **Federal Grants** must be manually posted to the **Intergovernmental – Federal, County, and Other Taxes In-Lieu Form** as **Other Federal Grants** regardless if using the electronic software or the paper report.

##### County

Report grants that are restricted by the County government/grantor for operating purposes, or used at the discretion of the grantee. If preparing a paper report, enter this amount on the **Schedule of General and Functional Revenues – Intergovernmental – Federal, County, and Other Taxes In-Lieu Form** as **Other County Grants from Enterprise Activities**. **Note:** For the **Other Enterprise/Activity**, the **County Grants** must be manually posted to the **Intergovernmental – Federal, County, and Other Taxes In-Lieu Form** as **Other County Grants** regardless if using the electronic software or the paper report.

##### Gain on Sale of Assets

Report all revenue derived from the sale of assets.

##### Other

Report miscellaneous non-operating revenue for which a specific reporting category has not been otherwise provided. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues Form** as **Other Revenues from Enterprise Activities**. **Note:** For the **Other Enterprise/Activity**, the **Other** revenues must be manually posted to the **Schedule of General and Functional Revenues Form** as **Other Sources of Revenues (Specify)**.

##### Total Non-Operating Revenue

The electronic report will calculate **Total Non-Operating Revenue**. If preparing a paper report, enter the sum of all **Non-Operating Revenue** reporting categories.

## Cities Financial Transactions Report Instructions

### Other Enterprise Form – (Continued):

#### Non-Operating Expense:

##### Interest

Report payments of interest on debt (e.g., interest payments on bonds, notes, and other long-term debt). If preparing a paper report, enter this amount also on the **Schedule of Net Expenditures** in the appropriate expenditure form in the **Debt Service** column.

##### Loss on Sale of Assets

Report all losses incurred during the sale of assets.

##### Other

Report all other non-operating expenses. If preparing a paper report, enter this amount also on the **Schedule of Net Expenditures** in the appropriate expenditure form as **Other (Specify)** in the **Operating Expenditure** column. **Note:** For the **Other Enterprise/Activity**, the **Other** non-operating expenses must be manually posted to the appropriate expenditure form as **Other (Specify)** in the **Operating Expenditures** column regardless if using the electronic software or the paper report.

#### Total Non-Operating Expense

The electronic report will calculate **Total Non-Operating Expense**. If preparing a paper report, enter the sum of all **Non-Operating Expense** reporting categories.

#### Operating Transfers In (Out)

Report all interfund transfers other than Residual Equity Transfers (e.g., legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended).

#### Net Income (Loss)

The electronic report will calculate **Net Income (Loss)**. If preparing a paper report, enter the sum of **Total Operating Revenue** and **Total Non-Operating Revenue** minus the sum of **Total Operating Expense** and **Total Non-Operating Expense** plus all related **Operating Transfers In (Out)**.

#### Depreciation that Reduces Contributed Capital

Report depreciation on assets acquired with contributed capital and calculated by using a generally accepted method of depreciation/amortization.

#### Increase (Decrease) in Retained Earnings

The electronic report will calculate this amount. If preparing a paper report, enter the sum of **Net Income (Loss)** plus **Depreciation that Reduces Contributed Capital**

#### Retained Earnings, Beginning

The electronic report will bring forward the amount reported as **Retained Earnings, Ending** from the city's prior year report. If preparing a paper report, enter the amount reported as **Retained Earnings, Ending** on the city's prior year report.

#### Adjustments

Report prior period audit/accounting adjustments. Also report this amount on the **Consolidated Statement of Revenues, Expenditures and Changes in Fund Balance/Working Capital Form** as **Adjustments**.

## Cities Financial Transactions Report Instructions

### Other Enterprise Form – (Continued):

#### Reason for Adjustments

Provide a brief explanation for the adjustment.

#### Residual Equity Transfers In (Out)

Report non-recurring or non-routine transfers of equity between funds (i.e., if the General Fund contributed Enterprise Fund or Internal Service Fund capital, the contribution or any subsequent return to the General Fund of all or part of this contribution should be reported here). Also include transfers of residual balances of discontinued funds to the General Fund or a Debt Service or other funds specified by law.

#### Retained Earnings, Ending

The electronic report will calculate this amount. If preparing a paper report, enter the sum of **Retained Earnings, Beginning, Increase (Decrease) in Retained Earnings, Adjustments, and Residual Equity Transfers In (Out)**.

#### Equity:

##### Contributed Capital: (Current Year)

##### State

Report grants that are restricted by the State government/grantor for the acquisition and/or construction of fixed assets. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues – Intergovernmental – State Form as Other State Grants from Enterprise Activities**. **Note:** For the **Other Enterprise/Activity**, the **State Grants** must be manually posted to the **Intergovernmental – State Form as Other State Grants** regardless if using the electronic software or the paper report.

##### Federal

Report grants that are restricted by the Federal government/grantor for the acquisition and/or construction of fixed assets. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues – Intergovernmental – Federal, County, and Other Taxes In-Lieu Form as Other Federal Grants from Enterprise Activities**. **Note:** For the **Other Enterprise/Activity**, the **Federal Grants** must be manually posted to the **Intergovernmental – Federal, County, and Other Taxes In-Lieu Form as Other Federal Grants** regardless if using the electronic software or the paper report.

##### County

Report grants that are restricted by the County government/grantor for the acquisition and/or construction of fixed assets. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues – Intergovernmental – Federal, County, and Other Taxes In-Lieu Form as Other County Grants from Enterprise Activities**. **Note:** For the **Other Enterprise/Activity**, the **County Grants** must be manually posted to the **Intergovernmental – Federal, County, and Other Taxes In-Lieu Form as Other County Grants** regardless if using the electronic software or the paper report.

##### Contributions from Non-Government Sources

Report grants that are restricted by the non-governmental grantor for the acquisition and/or construction of fixed assets. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues – Other Revenues Form as**

## Cities Financial Transactions Report Instructions

### Other Enterprise Form – (Continued):

**Contributions from Non-Govt. Sources For Enterprise Activities.** **Note:** For the **Other Enterprise/Activity**, the **Contributions from Non-Governmental Sources** must be manually posted to the **Schedule of General and Functional Revenues – Other Revenues Form** as **Contributions from Non-Govt. Sources for Enterprise Activities** regardless if using the electronic software or the paper report.

#### **Other**

Report grants that are restricted by the grantor for the acquisition and/or construction of fixed assets. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues – Other Revenues Form** as **Other Revenues From Enterprise Activities**. **Note:** For the **Other Enterprise/Activity**, the **Other Grants** must be manually posted to the **Schedule of General and Functional Revenues – Other Revenues Form** as **Other Revenues** regardless if using the electronic software or the paper report.

#### **Total Current Year Contributions**

The electronic report will calculate this amount. If preparing a paper report, enter the sum of all **Contributed Capital: (Current Year)** reporting categories.

#### **Residual Equity Transfers In (Out)**

Report non-recurring or non-routine transfers of equity between funds (i.e., if the General Fund contributed Enterprise Fund or Internal Service Fund capital, the contribution or any subsequent return to the General Fund of all or part of this contribution should be reported here). Also include transfers of residual balances of discontinued funds to the General Fund or a Debt Service or other funds specified by law.

#### **Depreciation Applied to Contributed Capital**

Report depreciation on assets acquired with contributed capital and calculated by using a generally accepted method of depreciation/amortization.

#### **Net Increase (Decrease) to Contributed Capital**

The electronic report will calculate this amount. If preparing a paper report, enter the sum of **Total Current Year Contributions** and **Residual Equity Transfers In (Out)** minus **Depreciation Applied to Contributed Capital**.

#### **Contributed Capital, Beginning**

The electronic report will bring forward the amount reported as **Contributed Capital, Ending** from the city's prior year report. If preparing a paper report, enter the amount reported as **Contributed Capital, Ending** on the city's prior year report.

#### **Adjustments**

Report prior period audit/accounting adjustments necessary due to an error in preparing the prior year's report.

#### **Reason for Adjustments**

Provide a brief explanation for the adjustment.

#### **Contributed Capital, Ending**

The electronic report will calculate this amount. If preparing a paper report, enter the sum of **Net Increase (Decrease) to Contributed Capital**, **Contributed Capital, Beginning** and **Adjustments**.

## Cities Financial Transactions Report Instructions

### Other Enterprise Form – (Continued):

#### **Retained Earnings, Ending**

The electronic report will calculate this amount. If preparing a paper report, enter the same amount that was reported as **Retained Earnings, Ending** above.

#### **Total Equity, Ending**

The electronic report will calculate this amount. If preparing a paper report, enter the sum of **Contributed Capital, Ending** and **Retained Earnings, Ending**.

#### **Retained Earnings – Reserved**

Report the amount of retained earnings that is legally segregated for a specific future use.

#### **Retained Earnings – Unreserved**

The electronic report will calculate this amount. If preparing a paper report, enter **Retained Earnings, Ending** minus **Retained Earnings, Reserved**. Report those amounts that are not earmarked for specific future use.

### **Revenue/Expenditure Schedule Adjustments:**

#### **Total Proceeds from Sale of Assets**

Report the total amount of proceeds received from the sale of all real and personal property. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues – Other Revenue Form** as **Sales of Real and Personal Property**. **Note:** For the **Other Enterprise/Activity**, the **Total Proceeds from the Sale of Assets** must be manually posted to the **Schedule of General and Functional Revenues – Other Revenues Form** as **Total Proceeds from the Sale of Assets** regardless if using the electronic software or the paper report.

#### **Principal Payments on Debt Service**

Report the payment of annual principal on long-term debt obligations. If preparing a paper report, enter this amount also on the **Schedule of Net Expenditures** in the appropriate expenditure category in the **Debt Service** column. **Note:** For the **Other Enterprise/Activity**, the **Principal Payment on Debt Service** must be manually posted to the appropriate expenditure form as **Other (Specify)** in the **Debt Service** column regardless if using the electronic software or the paper report.

#### **Capital Lease Payments**

Report the annual payment on contractual agreements that are termed “leases” but which in substance amount to purchase contracts (Lease-Purchase Agreements). If preparing a paper report, enter this amount also on the **Schedule of Net Expenditures** in the appropriate expenditure category in the **Debt Service** column. **Note:** For the **Other Enterprise/Activity**, the **Capital Lease Payments** must be manually posted to the appropriate expenditure form as **Other (Specify)** in the **Debt Service** column regardless if using the electronic software or the paper report.

#### **Current Year Capital Outlay**

Report current year expenditures that result in the acquisition of or addition to fixed assets. If preparing a paper report, enter this amount also on the **Schedule of Net Expenditures** in the appropriate expenditure category in the **Capital Outlay** column. **Note:** For the **Other Enterprise/Activity**, the **Current Year Capital Outlay** must be manually posted to the appropriate expenditure form as **Other (Specify)** in the **Debt Service** column regardless if using the electronic software or the paper report.

## Cities Financial Transactions Report Instructions

### Other Enterprise Form – (Continued):

#### Other (Specify, maximum of 5 entries allowed)

Report proceeds of long-term debt e.g. **General Obligation Bond Proceeds, Revenue Bond Proceeds, Improvement District Bond Proceeds, Note Proceeds, Other Debt Proceeds**, and **Other (Specify in Footnote Box)** miscellaneous adjustments not reported elsewhere. Five (5) lines are provided to allow you to identify the most significant schedule adjustments. Identify the four (4) most significant schedule adjustments. Then report all remaining adjustments as **Other (Specify in Footnote Box)**. If preparing a paper report, enter the proceeds of long-term debt e.g. **General Obligation Bond Proceeds, Revenue Bond Proceeds, Improvement District Bond Proceeds, Note Proceeds, Other Debt Proceeds** also on the **Schedule of General and Functional Revenues – Other Financing Sources and Grand Total Revenues Form**. Also report **Other (Specify in Footnote Box)** revenue adjustment amounts on the **Schedule of General and Functional Revenues – Other Revenues Form** as **Other Revenues from Enterprise Activities**. If the **Other (Specify in Footnote Box)** amount is an expenditure adjustment, report on the **Schedule of Net Expenditures** in the appropriate category in the **Operating Expenditures** column.

**Note:** Regardless of which report format used (i.e. electronic software or paper report) when reporting the **Other Enterprise/Activity**, the proceeds of long-term debt e.g. **General Obligation Bond Proceeds, Revenue Bond Proceeds, Improvement District Bond Proceeds, Note Proceeds, Other Debt Proceeds** must be manually posted to the **Schedule of General and Functional Revenues – Other Financing Sources and Grand Total Revenues Form**. Also, **Other (Specify in Footnote Box)** revenue adjustment amounts must be manually posted on the **Schedule of General and Functional Revenues – Other Revenues Form** as **Other Revenues from Enterprise Activities**. If the **Other (Specify in Footnote Box)** amount is an expenditure adjustment, report on the **Schedule of Net Expenditures** in the appropriate expenditure form as **Other (Specify)** in the **Debt Service** column.

## Cities Financial Transactions Report Instructions

### Functional Revenue Detail Form:

All functional revenues that are not input to the activity/enterprise forms must be input to the **Functional Revenue Detail Form** if the revenue source is listed in the **Select a Functional Revenue** drop-down list. First, select a functional revenue from the **Select a Functional Revenue** drop-down list. Then select an expenditure function from the **Select Expenditure Function** drop-down list. Input the amount of the functional revenue in the **Functional Revenue** field. You may input multiple records for each functional revenue so it can be allocated among several expenditure functions.

Click on the **View Report** button to see the detailed summary of functional revenues. Click on the Print button (printer icon) for a hard copy printout of the report. Click on the Close button to return to the **Functional Revenue Detail Form** input screen.

**Note:** Only input revenues in the functional revenue subform of the **Schedule of General and Functional Revenues** if the revenue source cannot be found on the activity/enterprise form or the **Functional Revenue Detail Form**.

### Other Activity/Enterprise Form

Special attention is required when a record is created in the **Other Activity/Enterprise Form** and the enterprise name is **not** on the following list:

**Cemeteries**  
**Golf Courses**  
**Hospitals and Sanitariums**  
**Housing**  
**Parking Facilities**  
**Ports and Harbors**  
**Solid Waste**  
**Sports Arenas and Stadiums**

In this case, the "Other" enterprise name is selected and a unique name for the activity/enterprise is input to the **Enterprise Name** field. In **addition** to completing the activity/enterprise form, the data must be manually posted to the appropriate expenditure form on the relevant expenditure line. The functional revenues are input to the expenditure line by using the **Functional Revenue Detail Form** and/or the functional revenue subform in the appropriate revenue form and selecting the desired expenditure line. Use the following as an example:

**Enterprise Name** Cable TV

In the **Other Activity/Enterprise Form** select the "Other" enterprise name. Overwrite "Other" with the name "Cable TV". Input the revenues, expenditures, and equity data (if applicable) on the form. Use the "Other Culture and Leisure 1" expenditure line on the **Schedule of Net Expenditures – Health and Culture and Leisure Form**. Manually input the revenues to the **Functional Revenue Detail Form** if the revenue source appears in the **Select a Functional Revenue** drop-down list. Select "Other Culture and Leisure 1" from the **Select Expenditure Function** drop-down list. Use the functional revenue subform in the appropriate revenue form if the revenue source is **not** listed in the **Select a Functional Revenue** drop-down list. Input the **Operating Expenditures, Capital Outlay, and Debt Service** on the "Other Culture and Leisure 1" expenditure line on the **Schedule of Net Expenditures – Health and Culture and Leisure Form**.

## Cities Financial Transactions Report Instructions

### Schedule of General and Functional Revenues

The **Schedule of General and Functional Revenues** consolidates all the city's funds (except Special Assessment Funds, Internal Service Funds, and Pension Trust Funds).

#### General Instructions:

General government revenues will be reported with revenues from any municipally owned enterprises. For example, operating revenues such as sewer service charges from the **Sewer Activity/Enterprise Form** will also be reported on the **Schedule of General and Functional Revenues**.

Special Assessment Fund assets and operations will not be reported except as noted on the **Statement of Bonded Indebtedness Form**. Internal Service Fund revenues will be reported on the **Internal Service Fund Form**. Pension Trust Fund assets and operations will not be reported.

The information on this form is organized in three columns. The first column contains the Functional Revenues. The second column will report General Revenues amounts. The third column will report Total Revenues amounts.

#### Reporting Enterprise Type Activities

Activity/Enterprise revenues will be reported in summary in the **Schedule of General and Functional Revenues**. Additional detailed information will be required as follows:

##### Group A

Airports  
Electric Utilities  
Gas Utilities  
Public Transit  
Sewer Utilities  
Water Utilities

##### Group B

Cemeteries  
Golf Courses  
Hospitals and Sanitariums  
Housing  
Parking Facilities  
Ports and Harbors  
Solid Waste  
Sports Arenas and Stadiums  
Other

Cities providing services from **Group A** must complete the appropriate Activity/Enterprise Form. For example, a city providing water utility services would complete the **Water Activity/Enterprise Form**. Cities providing services from **Group B** must complete the **Other Activity/Enterprise Form**.

If the city does not account for the activity on an Enterprise Fund basis, do not complete the **Retained Earnings** or **Equity** categories on the Activity/Enterprise Forms since this information is not available.



## Cities Financial Transactions Report Instructions

### Schedule of General and Functional Revenues – Taxes Form

The purpose of this form is to report the city's functional and general revenues from taxes.

#### **Specific Instructions:**

The electronic report will calculate all Total amounts. If preparing a paper report, sum the amounts reported in each column and line that reports data.

#### **Taxes:**

##### **Secured and Unsecured Property Tax (General Revenue)**

Report property taxes apportioned to the city by the county from the 1% Tax Rate. Homeowner's Property Tax Relief should be reported on **The Schedule of General and Functional Revenues – Intergovernmental – State** in the **Homeowners Property Tax Relief** category as a **(General Revenue)**.

##### **Supplemental Roll Secured and Unsecured Property Taxes (General Revenue)**

Report property taxes apportioned to the city by the county from the 1% Tax Rate of the Supplemental Roll Allocation in accordance with Revenue and Taxation Code section 75.70.

##### **Voter Approved Indebtedness Property Taxes (Functional Revenue)**

Report ad valorem property tax, current year and prior year levied for voter-approved debt prior to July 1, 1978, and after July 1, 1986.

##### **Supplemental Roll Voter Approved Indebtedness Property Taxes (Functional Revenue)**

Report ad valorem property tax, current year and prior year levied for voter approved debt from the Supplemental Roll Allocation in accordance with Revenue and Taxation Code section 75.70.

##### **Property Taxes – Prior (General Revenue)**

Includes revenues resulting from collections of taxes on secured and unsecured rolls in prior fiscal years.

##### **Supplemental Roll Property Taxes – Prior (General Revenue)**

Report revenues resulting from collections of taxes on secured and unsecured rolls in prior fiscal years from the Supplemental Roll Allocation in accordance with Revenue and Taxation Code section 75.70.

##### **Other Property Taxes (General Revenue)**

Report ad valorem aircraft property taxes levied by the county per Revenue and Taxation Code section 5452. Include racehorse taxes levied by the county per Revenue and Taxation Code section 5801.

##### **Interest, Penalties and Delinquent Taxes (General Revenue)**

Report revenue resulting from charges against property owners for tax delinquency, penalties and interest.

##### **Sales and Use Taxes (General Revenue)**

Report net revenue from the levy of the 1% sales and use taxes. Do not include any portion of sales tax distributed to the county under the city's agreement with the State.

## **Cities Financial Transactions Report Instructions**

### **Schedule of General and Functional Revenues – Taxes Form – (Continued):**

#### **Transportation Taxes – Transit (Functional Revenue)**

Report Transportation Development Act funds, Articles 4, 4.5, and 8(c), for public transit purposes. Also include the half-cent sales tax revenue to be used for public transit purposes (Proposition A) and any sales tax revenue to be used for public transit purposes.

#### **Transportation Taxes – Non-Transit (Functional Revenue)**

Report Transportation Development Act funds, Articles 3 and 8(a), for street and road purposes. Also include any sales tax revenue to be used for street and road purposes.

#### **Transient Lodging Taxes (General or Functional Revenue)**

Report taxes levied and collected by the city for the privilege of occupying quarters on a transient basis.

#### **Franchises (General Revenue)**

Report revenue from persons, firms and corporations for the right to use public right-of-way or the exclusive right to furnish gas, electric, water, cable TV, refuse, or similar services. Do not include any payments made to the city by one of its own enterprise operations.

#### **Business License Taxes (General Revenue)**

Report revenue obtained under a business license ordinance. This includes flat-rate charges as well as those based on the number of employees, receipts, sales, or quantity produced.

#### **Real Property Transfer Taxes (General Revenue)**

Report revenue from taxes levied under local ordinance on the transfer of real property.

#### **Utility Users Tax (General Revenue)**

Report local tax levied on public utilities.

#### **Construction Development Taxes (General or Functional Revenue)**

Report revenue from construction taxes such as park development tax, bedroom tax, storm drain fees, fees imposed on developers as a condition of construction, etc.

#### **Other Non-Property Taxes:**

##### **Admission Tax (General or Functional Revenue)**

Report taxes levied and collected by the city on tickets and gate admissions.

##### **Parking Tax (Functional Revenue)**

Report levies made against certain properties (e.g., Downtown Merchants) to defray part or all of the cost of parking spaces and/or facilities. Also, include levies made against Parking Facility Operators based on parking revenues.

##### **Other (Specify) – (Functional Revenue)**

Report other functional revenues for which a reporting category has not been otherwise provided. Identify the source of the Functional Revenue, select the Expenditure Function, and enter the Functional Revenue amount. The electronic report will automatically sum the total of the subform lines. If preparing a paper report, add the total of all functional revenue subform lines.

## Cities Financial Transactions Report Instructions

### **Schedule of General and Functional Revenues – Taxes Form – (Continued):**

#### **Other (Specify) – (General Revenue)**

Report other general revenues for which a reporting category has not been otherwise provided. Identify the source of the General Revenue and enter the General Revenue amount. The electronic report automatically sums the total of the subform lines. If preparing a paper report, add the total of all general revenue subform lines.

#### **Total**

The electronic report will calculate the total of **Functional Revenues**, **General Revenues**, and **Total Revenues**. If preparing a paper report, enter the sum of all amounts reported in the **Functional Revenues**, **General Revenues**, and **Total Revenues** columns, respectively.

## Cities Financial Transactions Report Instructions

### **Schedule of General and Functional Revenues – Special Benefit Assessments for Operations Form:**

The purpose of this form is to report the city's functional revenues from special benefit assessments for operations.

#### **Specific Instructions:**

The electronic report will calculate all Total amounts. If preparing a paper report, sum the amounts reported in each column and line that reports data.

#### **Special Benefit Assessments for Operations:**

##### **Fire (Functional Revenue)**

Report special benefit assessments approved to finance fire operations. DO NOT include Improvement Act assessments (i.e., 1911 Bond Act or 1915 Bond Act).

##### **Paramedics (Functional Revenue)**

Report special benefit assessments approved to finance paramedic operations. DO NOT include Improvement Act assessments (i.e., 1911 Bond Act or 1915 Bond Act).

##### **Police (Functional Revenue)**

Report special benefit assessments approved to finance police operations. DO NOT include Improvement Act assessments (i.e., 1911 Bond Act or 1915 Bond Act).

##### **Lighting (Functional Revenue)**

Report special benefit assessments approved to finance lighting operations. DO NOT include Improvement Act assessments (i.e., 1911 Bond Act or 1915 Bond Act).

##### **Other (Specify, maximum of 5 entries allowed) – (Functional Revenue)**

Report other special benefit assessments not reported elsewhere. Five (5) lines are provided to allow you to identify the most significant **Other Special Benefit Assessments for Operations**. Identify the four (4) most significant **Other Special Benefit Assessments for Operations**. Then report all remaining adjustments and identify as "Miscellaneous". DO NOT include Improvement Act assessments (i.e., 1911 Bond Act or 1915 Bond Act).

##### **Total**

The electronic report will calculate the total of **Functional Revenues**. If preparing a paper report, enter the sum of all amounts reported as **Functional Revenues**.

## Cities Financial Transactions Report Instructions

### Schedule of General and Functional Revenues – Licenses and Permits Form:

The purpose of this form is to report the city's functional and general revenues from licenses and permits.

#### **Specific Instructions:**

The electronic report will calculate all Total amounts. If preparing a paper report, sum the amounts reported in each column and line that reports data.

#### **Animal Licenses (Functional Revenue)**

Report revenue resulting from the licensing of animals within the city. If the license is issued by another agency, the amount remitted to the city should be included in this account.

#### **Bicycle Licenses (Functional Revenue)**

Report revenue derived from licensing bicycles by the city.

#### **Construction Permits (Functional Revenue)**

Report revenue from building, electrical, plumbing, sewer or other permits issued for the construction of structures, improvements, grading and excavation.

#### **Streets and Curb Permits (Functional Revenue)**

Report revenue from permits for the construction of streets, curbs and sidewalks.

#### **Other Licenses and Permits (Specify) – (Functional Revenue)**

Report revenue from other licenses and permits not listed elsewhere. Identify the source of **Functional Revenue**, select the **Expenditure Function**, and enter the amount of **Functional Revenue** for each source.

#### **Other Licenses and Permits (Specify) – (General Revenue)**

Report revenue from other licenses and permits not listed elsewhere. Identify the source of **General Revenue** and enter the amount of **General Revenue** for each source.

#### **Total**

The electronic report will calculate the total of **Functional Revenues**, **General Revenues**, and **Total Revenues**. If preparing a paper report, enter the sum of all amounts reported in the **Function Revenues**, **General Revenues**, and **Total Revenues** columns, respectively.

## Cities Financial Transactions Report Instructions

### **Schedule of General and Functional Revenues – Fines and Forfeitures and Revenue from Use of Money and Property Form:**

The purpose of this form is to report the city's functional and general revenues from fines and forfeitures and the use of money and property.

#### **Specific Instructions:**

The electronic report will calculate all Total amounts. If preparing a paper report, sum the amounts reported in each column and line that reports data.

#### **Fines and Forfeitures:**

##### **Vehicle Code Fines (Functional Revenue)**

Report the net revenue remitted to the city from fines and forfeitures of bail for violations of the Vehicle Code.

##### **Other Fines (General Revenue)**

Report the net revenue remitted to the city from fines and forfeitures of bail for violations other than the State Vehicle Code violations.

##### **Forfeitures and Penalties (General or Functional Revenue)**

Report revenue from forfeitures and penalties, other than amounts included under the **Penalties on Delinquent Property Taxes** Category.

#### **Total**

The electronic report will calculate the total of **Functional Revenues**, **General Revenues**, and **Total Revenues**. If preparing a paper report, enter the sum of all amounts reported in the **Function Revenues**, **General Revenues**, and **Total Revenues** columns, respectively.

#### **Revenue from Use of Money and Property:**

##### **Investment Earnings (General or Functional Revenue)**

Report revenue from interest earned on bank deposits, investments, or other sources as well as gains and losses on sale of securities investments. Enterprise funds, gas tax, debt service, etc. are functional revenues; other pooled interests are general revenues.

##### **Rents and Concessions (General or Functional Revenue)**

Report revenue from the rental or leasing of city-owned buildings, equipment or land. Include revenues derived from vending machines, public telephones, cafeterias or other similar installations.

##### **Royalties (General Revenue)**

Report revenue from the use, operation or development of property rights belonging to the city, such as oil and gas royalties or revenue from rights for removal of minerals from city property.

##### **Other 1 (General or Functional Revenue)**

Include any other revenue from Use of Money and Property.

##### **Other 2 (General or Functional Revenue)**

Include any other revenue from Use of Money and Property.

## Cities Financial Transactions Report Instructions

### **Schedule of General and Functional Revenues – Fines and Forfeitures and Revenue from Use of Money and Property Form – (Continued):**

#### **Total**

The electronic report will calculate the total of **Functional Revenues**, **General Revenues**, and **Total Revenues**. If preparing a paper report, enter the sum of all amounts reported in the **Function Revenues**, **General Revenues**, and **Total Revenues** columns, respectively.

## **Cities Financial Transactions Report Instructions**

### **Schedule of General and Functional Revenues – Intergovernmental – State Form:**

The purpose of this form is to report the city's functional and general revenues received from the State.

#### **Specific Instructions:**

The electronic report will calculate all Total amounts. If preparing a paper report, sum the amounts reported in each column and line that reports data.

#### **Intergovernmental – State:**

##### **Motor Vehicle In-Lieu Tax (General Revenue)**

Report revenue derived from Revenue and Taxation Code sections 11005.

##### **Homeowners Property Tax Relief (General or Functional Revenue)**

Report revenue apportioned for homeowner's property tax relief. Report any homeowner's property tax relief that relates to a property tax levy in addition to the basic 1% rate as a functional revenue.

##### **Gasoline Tax (Functional Revenue) –**

Report revenue derived from Streets and Highway Code sections 2106, 2107, 2107.5. Interest earnings from the investment of gas tax moneys should be reported as a functional revenue in the **Investment Earnings** category of the **Schedule of General and Functional Revenues – Fines and Forfeitures and Revenue from Use of Money and Property Form**.

##### **Peace Officers Standards and Training (Functional Revenue)**

Report revenue as remitted by the State of California.

##### **Off Highway Motor Vehicle In-Lieu Fee (General Revenue)**

Report revenue as remitted by the State of California.

#### **Other State Grants:**

##### **Mandated Cost (General Revenue)**

Report the revenue received from SB 90 mandated cost reimbursement.

##### **Other 1 (General Revenue)**

Report revenue received from the State.

##### **Other 2 (General Revenue)**

Report revenue received from the State.

##### **Proposition 172 – Public Safety (Functional Revenue)**

Report the revenue received as a state subvention from the additional 1/2 cent sales tax to support public safety operations.



## Cities Financial Transactions Report Instructions

### **Schedule of General and Functional Revenues – Intergovernmental – State Form – (Continued):**

#### **Other State Grants from Enterprise Activities (Functional Revenue)**

Report the amounts that were reported as State Grants on the enterprise/activity forms completed. The electronic report will carry forward this amount from the respective enterprise forms completed. If preparing a paper report, sum all amounts reported as **State Grants** on the enterprise/activity forms completed, and enter the result on this line.

#### **Other State Grants (Specify) – (Functional Revenue)**

Report the Special Supplemental Subvention as a general revenue; State Highway Construction, which includes SB 300, as a functional revenue; state aid for construction of hospitals; sewage treatment plants and railroad crossings; as well as amounts received from rentals of land held by the state for highway purposes. Also include tax-deeded land rentals and in-lieu taxes not included elsewhere and other state grants which may be recurring or non-recurring. If preparing a paper report, the state aid reported in the enterprise schedules should also be reported with **Other State Grants from Enterprise Activities** on the **Schedule of General and Functional Revenues – Intergovernmental – State Form**. For example: a Water construction grant received by a city operated water enterprise would be reported in both the **Schedule of General and Functional Revenues – Intergovernmental – State Form** and in the **Water Activity/Enterprise Form**.

#### **Total**

The electronic report will calculate the total of **Functional Revenues**, **General Revenues**, and **Total Revenues**. If preparing a paper report, enter the sum of all amounts reported in the **Functional Revenues**, **General Revenues**, and **Total Revenues** columns, respectively.

## Cities Financial Transactions Report Instructions

### **Schedule of General and Functional Revenues – Intergovernmental – Federal, County, and Other Taxes In-Lieu Form:**

The purpose of this form is to report the city's functional and general revenues received from the Federal and county governments and other taxes in-lieu.

#### **Specific Instructions:**

The electronic report will calculate all Total amounts. If preparing a paper report, sum the amounts reported in each column and line that reports data.

#### **Intergovernmental – Federal:**

##### **Community Development Block Grant (Functional Revenue)**

Report revenue derived from the Community Development Block Grant funds.

##### **Workforce Investment Act (WIA) (Functional Revenue)**

Include revenue derived from the Workforce Investment Act (WIA).

##### **Other Federal Grants from Enterprise Activities**

Report the amounts that were reported as Federal Grants on the activity/enterprise forms completed. For example: an Environmental Protection Act sewer construction grant received by a city operating a Sewer Enterprise would be reported in the **Schedule of General and Functional Revenues – Intergovernmental – Federal, County, and Other Taxes In-Lieu Form** and in the **Sewer Activity/Enterprise Forms**.

The electronic report will carry forward this amount from the respective enterprise forms completed. If preparing a paper report, sum all amounts reported as Federal Grants on the enterprise/activity forms completed, and enter the result on this line.

##### **Other Federal Grants (Specify) – (Functional Revenue)**

Report federal aid for construction of hospitals, parks, sewage treatment plants, as well as amounts received from federal agencies for research, civil defense, anti-poverty programs, in-lieu taxes and other recurring or non-recurring grants. Any Federal aid reported in the enterprise schedule should also be reported with Other Federal Grants.

#### **Total**

The electronic report will calculate the total of **Functional Revenues, General Revenues, and Total Revenues**. If preparing a paper report, enter the sum of all amounts reported in the **Functional Revenues, General Revenues, and Total Revenues** columns, respectively.

#### **Intergovernmental – County**

##### **County Grants of State Gasoline Tax (Functional Revenue)**

Report grants by county of state gasoline tax funds apportioned to the county by the State.

##### **Other County Grants from Enterprise Activities (Functional Revenue)**

Report the amounts that were reported as County Grants on the activity/enterprise forms completed.

**Cities Financial Transactions Report Instructions**

**Schedule of General and Functional Revenues – Intergovernmental – Federal, County, and Other Taxes In-Lieu Form – (Continued):**

**Other County Grants (General or Functional Revenue)**

Include grants made by the county from other than state gasoline tax apportionments.

**Total**

The electronic report will calculate the total of **Functional Revenues**, **General Revenues**, and **Total Revenues**. If preparing a paper report, enter the sum of all amounts reported in the **Functional Revenues**, **General Revenues**, and **Total Revenues** columns, respectively.

**Other Taxes In-Lieu (General or Functional Revenue)**

Report revenue from other public agencies and enterprise operations in-lieu of property taxes.

## **Cities Financial Transactions Report Instructions**

### **Schedule of General and Functional Revenues – Current Service Charges Form:**

The purpose of this form is to report the city's functional revenues from current service charges.

#### **Specific Instructions:**

The electronic report will carry forward all functional revenues reported from other forms. If preparing a paper report, report the same functional revenue amounts that were reported on the **Schedule of General and Functional Revenues – Current Service Charges** and/or **Activity/Enterprise Form**.

#### **Current Service Charges:**

##### **Zoning Fees and Subdivision Fees (Functional Revenue)**

Report revenue from fees imposed by local ordinance in connection with applications for zoning and variance permits. Also include revenue from fees for establishing subdivision property.

##### **Special Police Department Services (Functional Revenue)**

Report revenue from special services provided by the city police department, such as accident reports.

##### **Special Fire Department Services (Functional Revenue)**

Report revenue from special services provided by the fire department, such as inspections and fire suppression services to a special district.

##### **Plan Checking Fees (Functional Revenue)**

Report revenue from plan or map checking fees which are not a part of construction permit fees.

##### **Animal Shelter Fees and Charges (Functional Revenue)**

Report revenue from the shelter and care of animals.

##### **Engineering Fees, Inspection and Other (Functional Revenue)**

Report revenue from engineering services that are not treated as reimbursable items.

##### **Street, Sidewalk, and Curb Repairs (Functional Revenue)**

Report revenue from the maintenance, repair or replacement of sidewalks, curbs, streets and gutters.

##### **Weed and Lot Cleaning (Functional Revenue)**

Report revenue from the services rendered in the abatement of weeds or fire hazards on privately owned property.

##### **Sewer Service Charges (Functional Revenue)**

Report revenue from the continuing use of the sewer system and sewage treatment plant. This amount should agree with the amount reported as **Sewer Service Charges** on the **Sewer Activity/Enterprise Form**.

##### **Sewer Connection Fees (Functional Revenue)**

Report the amount of sewer connection fees. This amount should agree with the amount reported as **Sewer Connection Fees** and **Contributed Capital (Current Year) – Connection Fees (Capital)**, on the **Sewer Activity/Enterprise Form**.

## Cities Financial Transactions Report Instructions

### **Schedule of General and Functional Revenues – Current Service Charges Form – (Continued):**

#### **Solid Waste Revenues (Functional Revenue)**

Report revenue from collection of waste, refuse and garbage. This amount should agree with the amount reported as **Total Operating Revenue** on the **Other Activity/Enterprise Form – Solid Waste**.

#### **Sales of Refuse (Functional Revenue)**

Report revenue from the sale or disposal of refuse collected.

#### **First Aid and Ambulance Charges (Functional Revenue)**

Report revenue from clinics, outpatient fees and ambulance service.

#### **Library Fines and Fees (Functional Revenue)**

Report revenue from fines, fees, sale of books and magazines, and from charges for servicing areas outside the city.

#### **Parking Facility (Functional Revenue)**

Report revenue from city-operated parking lots and on-street parking. This amount should agree with the amount reported as **Total Operating Revenue** on the **Other Activity/Enterprise Form – Parking Facilities**.

#### **Parks and Recreation Fees (Functional Revenue)**

Report park admission, zoo admission, museum and other related admission fees and charges for recreational programs, use of swimming pools, recreational harbors, etc. Fees and charges from the operation of a marina and/or wharves should be reported as **Other Current Service Charges**. Recreation concessions should be reported under Revenue from Use of Money and Property – Rents and Concessions.

#### **Golf Course Fees (Functional Revenue)**

Report revenue from green fees, pro shop revenue and other related golf course fees. This amount should agree with **Total Operating Revenue** on the **Other Activity/Enterprise Form – Golf Courses**.

#### **Water Service Charges (Functional Revenue)**

Report all revenue derived from the sale of water such as retail water sales, within or outside the city limits. This revenue should agree with **Total Operating Revenues** minus **Water Connection Fees** on the **Water Activity/Enterprise Form**.

#### **Water Connection Fees (Functional Revenue)**

Report revenue from non-recurring water connection fees. Do not include construction permits or water service charges. This revenue should agree with **Water Connection Fees** and **Contributed Capital (Current Year) – Connection Fees (Capital)** on the **Water Activity/Enterprise Form**.

#### **Electric Revenues (Functional Revenue)**

Report revenues from the gross receipts from the sale of electricity. This revenue should agree with **Total Operating Revenue** on the **Electric Activity/Enterprise Form**.

#### **Gas Revenues (Functional Revenue)**

Report revenues from the gross receipts from the sale of gas. This revenue should agree with **Total Operating Revenue** on the **Gas Activity/Enterprise Form**.

## **Cities Financial Transactions Report Instructions**

### **Schedule of General and Functional Revenues – Current Service Charges Form – (Continued):**

#### **Airport Revenues (Functional Revenue)**

Report revenues from the operation of an airport. This revenue should agree with **Total Operating Revenue** on the **Airport Activity/Enterprise Form**.

#### **Cemetery Revenues (Functional Revenue)**

Report all cemetery operating revenue. This amount should agree with **Total Operating Revenues** on the **Other Activity/Enterprise Form – Cemeteries**.

#### **Housing Revenues (Functional Revenue)**

Report all Housing operating revenue. This amount should agree with **Total Operating Revenues** on the **Other Activity/Enterprise Form – Housing**.

#### **Ports and Harbors Revenues (Functional Revenue)**

Report all operating revenue from Ports and Harbors. This amount should agree with **Total Operating Revenues** on the **Other Activity/Enterprise Form – Ports and Harbors**.

#### **Hospital Revenues (Functional Revenue)**

Report all Hospital operating revenue. This amount should agree with **Total Operating Revenues** on the **Other Activity/Enterprise Form – Hospitals and Sanitariums**.

#### **Transit Revenues (Functional Revenue)**

Report revenues from passenger fares, special transit fares, other transportation-derived revenue, non-transportation revenues and other operating revenue. (Refer to the instructions for Passenger Fares and Transportation Revenues in the Transit Activity/Enterprise Form for specific details). Do not include Local Cash Grants/Reimbursements, State Cash Grants/Reimbursements and/or Federal Cash Grants/Reimbursements on this line, these reporting categories will be reported on **the Schedule of General and Functional Revenues – Intergovernmental – State** and **the Schedule of General and Functional Revenues – Intergovernmental – Federal, County, and Other Taxes In-Lieu Forms**.

#### **Stadium Revenues (Functional Revenue)**

Report all revenues from the operation of athletic stadiums and ancillary operations. This amount should agree with **Total Operating Revenue** on the **Other Activity/Enterprise Form – Sports Arenas and Stadiums**.

#### **Quasi-External Transactions (Functional Revenue)**

Report revenues from organizations external to the governmental unit (e.g., routine service charges for inspection, engineering, utilities, or similar services provided by a department financed from one fund to a department financed from another fund). Include General Fund billings to Enterprise Fund operations for general and administrative services. Payments in-lieu of property taxes from Enterprise Fund operations should be reported elsewhere on the **Schedule of General and Functional Revenues – Intergovernmental – Federal, County, and Other Taxes In-Lieu**.

#### **Other Current Service Charges (Specify) – (Functional Revenue)**

Report revenue from current services not classified elsewhere. Identify the source of **Functional Revenue**, select the **Expenditure Function**, and enter the amount of **Functional Revenue** for each source.

**Cities Financial Transactions Report Instructions**

**Schedule of General and Functional Revenues – Current  
Service Charges Form – (Continued):**

**Total**

The electronic report will calculate the total of **Functional Revenues**. If preparing a paper report, enter the sum of all amounts reported as **Functional Revenues**.

## Cities Financial Transactions Report Instructions

### **Schedule of General and Functional Revenues – Other Revenues Form:**

The purpose of this form is to report the city's other functional and general revenues.

#### **Specific Instructions:**

The electronic report will carry forward all functional revenues reported on other forms. If preparing a paper report, report the same functional revenue amounts that were also reported on the **Schedule of General and Functional Revenues** and/or **Activity/Enterprise Form**.

#### **Other Revenues:**

##### **Sale of Real and Personal Property (General or Functional Revenue)**

Report revenue from the sale of real and personal property. Also report the **Total Proceeds from Sale of Assets** as reported on the **Activity/Enterprise Forms**.

##### **Contributions from Non-Government Sources for Enterprise Activities (Functional Revenue)**

Report revenues received as contributions to assist in financing activities or projects as reported on the **Activity/Enterprise Forms**.

##### **Contributions from Non-Government Sources (General or Functional Revenue)**

Report revenues received as contributions to assist in financing activities or projects. For example, a cash donation from a local manufacturing plant for the installation of a traffic signal in front of the plant is reported as a contribution from a Non-Governmental Source.

##### **Other Revenue from Enterprise Activities (Functional Revenues)**

The electronic report will calculate other non-operating revenues from enterprise activities. If preparing a paper report, enter the sum of all other revenues reported on the **Activity/Enterprise Forms**.

##### **Other Sources of Revenues (Specify) – (General or Functional Revenues)**

Report revenues not classified elsewhere. Identify the source of the **Functional Revenue**, select the **Expenditure Function**, and enter the **Functional Revenue Amount**.

#### **Total**

The electronic report will calculate the total **Functional** and **General Revenues**, and **Total Revenues**. If preparing a paper report, enter the sum of all amounts reported as **Functional, General, and Total Revenues**.



## Cities Financial Transactions Report Instructions

### **Schedule of General and Functional Revenues – Other Financing Sources and Grand Total Revenues Form:**

The purpose of this form is to report the city's functional revenues from other financing sources and to summarize all Functional and General Revenues.

#### **Specific Instructions:**

The electronic report will carry forward all functional revenues reported on other forms and calculate all totals. If preparing a paper report, report the same functional revenue amounts that were also reported on **Functional Revenue Detail Form**.

#### **Other Financing Sources:**

##### **General Obligation Bond Proceeds (Functional Revenue)**

Report the proceeds from the sale of General Obligation Bonds received during the current fiscal year. This issued amount should also be reported on the **Statement of Bonded Indebtedness – Bond Types Form**.

##### **Revenue Bond Proceeds (Functional Revenue)**

Report the proceeds from the sale of Revenue Bonds received during the current fiscal year. This issued amount should also be reported on the **Statement of Bonded Indebtedness – Bond Types Form**.

##### **Improvement District Bond Proceeds (Functional Revenue)**

Include the proceeds from the sale of Improvement District Bonds received during the current fiscal year. This issued amount should also be reported on the **Statement of Bonded Indebtedness – Bond Types Form**.

##### **Note Proceeds (Functional Revenues)**

Report the proceeds of long-term notes. This issued amount should also be reported on the **Statement of Long-Term Indebtedness – Loan Types Form**.

##### **Other Debt Proceeds (Functional Revenues)**

Report the proceeds from other long-term debt. This issued amount should also be reported on the **Statement of Long-Term Indebtedness – Loan Types Form** or on the **Statement of Bonded Indebtedness – Bond Types Form**.

#### **Total**

The electronic report will calculate the total of **Functional Revenues** and the **Total Revenues**. If preparing a paper report, enter the sum of all amounts reported as **Functional Revenues**. Enter the same amount as **Total Revenues**.

#### **Grand Total Functional and General Revenue**

The electronic report will calculate the total **Functional Revenues**, **General Revenues**, and **Total Revenues**. If preparing a paper report, enter the sum of all amounts reported as **Functional Revenues**, **General Revenues**, and **Total Revenues**.

## Cities Financial Transactions Report Instructions

### Schedule of Net Expenditures:

This **Schedule of Net Expenditures** consolidates all the city's funds (except Special Assessment Funds, Internal Service Funds, and Pension Trust Funds) into one schedule. Note: Special Assessment Fund assets and operations will not be reported except as noted on the **Statement of Bonded Indebtedness**. Internal Service Fund expenses will be reported on the **Internal Service Fund Form**. Pension Trust Fund assets and operations will not be reported.

#### General Instructions:

In order to consolidate all the city's funds (except as noted above), the information should be reported on an expenditures or funds flow concept. Proprietary Fund Types such as the Enterprise Funds, which use the accrual basis of accounting, will require adjustments in order to be compatible with this schedule. The adjustments are (1) to delete depreciation and (2) to add capital expenditures and debt service payments.

It is recommended that all required enterprise activity schedules completed prior to completing the **Schedule of Net Expenditures**. The completion of the required enterprise activity schedules will enhance the accuracy and comparability of this report.

Encumbrances are NOT to be reported as expenditures for this report. Encumbrances should only be reported on the **Consolidated Statement of Assets, Liabilities, and Fund Balances/Working Capital** as a reserved portion of the fund balance.

The electronic report will carry forward and calculate **Total Expenditures, Functional Revenues, Net Expenditures/(Excess Revenues)**, and **Total** amounts. If preparing a paper report, enter the amounts for each category as described in the following sections.

The **Schedule of Net Expenditures** forms are organized in the following six (6) categories:

#### Operating Expenditures

Report all expenditures and expenses for the listed function activities. Include expenditures for operating leases, salaries and wages, retirement and other employee benefit contributions, contracted services with private or governmental agencies, and materials and supplies in the **Operating Expenditures** column. Note: As mentioned above, DO NOT include depreciation expenses for the Enterprise Funds.

#### Capital Outlay

Report all expenditures for capital outlay from grants, bond proceeds, and any other revenue source. Note: As mentioned above, include capital outlay expenses for the Enterprise Funds.

#### Debt Service

Report payments of interest and principal on all bonded indebtedness (except Special Assessment Act Bonds), long-term indebtedness, and lease obligations that are reported in the **Capital Lease Obligation Form** and on the **Statement of Long-Term Indebtedness**. Note: As mentioned above, include the payments of interest and principal for outstanding debt of Enterprise Funds.

## Cities Financial Transactions Report Instructions

### Schedule of Net Expenditures – (Continued):

#### Total Expenditures

The electronic report will calculate this amount. If preparing a paper report, this column is the sum of **Operating Expenditures**, **Capital Outlay**, and **Debt Service** amounts reported for each reporting category listed.

#### Functional Revenues

The electronic report will calculate this amount. If preparing a paper report, this column reports all functional revenues reported in the **Schedule of General and Functional Revenues**.

#### Net Expenditures/(Excess Revenues)

The electronic report will calculate this amount. If preparing a paper report, this column reports the difference between **Total Expenditures** and **Functional Revenues**.

#### Reporting Enterprise Type Activities

Activity/Enterprise expenses will be reported in summary in the **Schedule of Net Expenditures**. Additional detailed information will be required as follows:

##### **Group A**

Airports  
Electric Utilities  
Gas Utilities  
Public Transit  
Sewer Utilities  
Water Utilities

##### **Group B**

Cemeteries  
Golf Courses  
Hospitals and Sanitariums  
Housing  
Parking Facilities  
Ports and Harbors  
Solid Waste  
Sports Arenas and Stadiums  
Other

Cities providing services from **Group A** must complete the appropriate Activity/Enterprise Form. For example, a city providing water utility services would complete the **Water Activity/Enterprise Form**. Cities providing services from **Group B** must complete the **Other Activity/Enterprise Form**.

If the city does not account for the activity on an Enterprise Fund basis, do not complete the **Retained Earnings** or **Equity** categories on the Activity/Enterprise Forms since this information is not available.

Cities providing enterprise type services and using only the **Capital Outlay** and/or **Debt Service** columns are still required to complete the Activity/Enterprise Forms.

## Cities Financial Transactions Report Instructions

### **Schedule of Net Expenditures – General Government and Public Safety Form:**

The purpose of this form is to collect uniform financial information related to General Government and Public Safety expenditures.

#### **Specific Instructions:**

The electronic report will calculate all Total amounts. If preparing a paper report, sum the amounts reported in each column and line that reports data.

#### **General Government:**

##### **Legislative**

Report all expenditures related to activities under direct control of, or in support of the legislative function (e.g., City Council, City Attorney, City Clerk, Elections and City Auditor, if independently elected or legislatively appointed).

##### **Management and Support**

Report all expenditures related to activities that are supportive of functional activities. To the extent possible, functional activities performed by normally "administrative" departments should be included as expenditures in the functional activities category (i.e., animal control would be separated from Finance Administration if this activity is a part of the Finance Department). Types of activities which represent support services may include General City Administration (city manager or city administrator), Financial Administration (accounting, budgeting, purchasing, and cash management), and Personnel Administration (including Civil Service Commission). Other administrative activities such as warehousing and data processing may also be included, if not accounted for as an internal service fund.

##### **Total**

The electronic report will calculate all **Total** amounts. If preparing a paper report, sum the amounts reported in each column in the **General Government** category and enter on this line.

#### **Public Safety:**

##### **Police**

Report all expenditures related to the provision of law enforcement (e.g., administration, patrol, traffic, vice, investigation, prosecution, detention, communications, records, technical services, buildings and equipment).

##### **Fire**

Report all expenditures related to the suppression and prevention of fires (e.g., administration, suppression, prevention, training, communications, buildings and equipment).

##### **Emergency Medical Services**

Report all expenditures related to the provision of emergency medical services (e.g., ambulance, rescue, paramedics, and qualified Emergency Medical Technicians who are authorized to administer drugs).

**Cities Financial Transactions Report Instructions**

**Schedule of Net Expenditures – General Government and Public Safety Form – (Continued):**

**Animal Regulation**

Report all expenditures related to the licensing, control, and sheltering of domestic animals.

**Weed Abatement**

Report all expenditures related to the abatement of hazardous weeds and rubbish.

**Street Lighting**

Report all expenditures related to the installation, maintenance and operation of streetlights.

**Disaster Preparedness**

Report all expenditures related to the development and maintenance of a local disaster preparedness plan.

**Other Public Safety 1**

Report all other expenditures for public safety functional activities not specified above.

**Other Public Safety 2**

Report all other expenditures for public safety functional activities not specified above.

**Total**

The electronic report will calculate all **Total** amounts. If preparing a paper report, sum the amounts reported in each column in the **Public Safety** category and enter on this line.

## Cities Financial Transactions Report Instructions

### **Schedule of Net Expenditures – Transportation and Community Development Form:**

The purpose of this form is to collect uniform financial information related to Transportation and Community Development expenditures.

#### **Specific Instructions:**

The electronic report will calculate all amounts listed on this form. If preparing a paper report, each of these amounts will need to be calculated as instructed below.

#### **Streets, Highways, and Storm Drains**

Report all expenditures related to the construction, maintenance, and repair of roadways, walkways, bikeways, and appurtenances essential to the movements of vehicular and pedestrian traffic (e.g., general street maintenance, street sweeping, snow and ice removal, bridges, viaducts, grade separations, tunnels, storm drainage, curbs, gutters, sidewalks, street signs, striping and traffic signals). **Note:** Expenditures such as streets, bridges, viaducts, grade separations, tunnels, storm drains, curbs, gutters, sidewalks, street signs and traffic signals should be reported as capital outlay expenditures.

#### **Street Trees and Landscaping**

Report all expenditures related to the planting and maintenance of street trees and to the development and maintenance of landscaping within the public right-of-way (e.g., parkways and medians).

#### **Parking Facility**

Report all expenditures related to the construction, maintenance, and operation of all parking facilities on or off street. If an expenditure is reported for this activity, **the Other Activity/Enterprise Form** is required to be completed. Use the drop-down list on the form to select **Parking Facilities**.

#### **Public Transit**

Report all expenditures related to city-supported transit systems designed to facilitate the movement of people within the community in other than private modes of transportation (e.g., fixed route systems, dial-a-ride systems, and subsidized taxi services). If an expenditure is reported for this activity, the **Transit Activity/Enterprise Form** must be completed.

#### **Airports**

Report all expenditures related to the construction, maintenance, and operation of facilities to support the movement of commercial and/or private aircraft. If an expenditure is reported for this activity, the **Airport Activity/Enterprise Form** must be completed.

#### **Ports and Harbors**

Report all expenditures related to the construction, maintenance, and operation of facilities to support the movement of commercial vessels. Expenditures for recreational marina facilities should be reported as **Marina and Wharfs** expenditures on the **Schedule of Net Expenditures – Health and Culture and Leisure Form**. If an expenditure is reported for this activity, the **Other Activity/Enterprise Form** is required to be completed. Use the drop-down list on the form to select **Ports and Harbors**.

#### **Other Transportation 1**

Report all other expenditures for transportation functional activities not specified above.

## Cities Financial Transactions Report Instructions

### **Schedule of Net Expenditures – Transportation and Community Development Form – (Continued):**

#### **Other Transportation 2**

Report all other expenditures for transportation functional activities not specified above.

#### **Total**

The electronic report will calculate all **Total** amounts. If preparing a paper report, sum the amounts reported in each column in the **Transportation** category and enter on this line.

#### **Community Development:**

##### **Planning**

Report all expenditures related to the preparation, maintenance, and modification of the long-range general plan for the development of the city and its environs.

##### **Construction and Engineering Regulation Enforcement**

Report all expenditures related to the performance of engineering services, the issuance of permits, and the subsequent inspection for all construction-related activities (e.g., engineering design, plan checking, building permits, excavation permits and construction permits). Include expenditures relating to the enforcement of regulatory laws (e.g., zoning ordinances, property maintenance ordinance and regulatory permit requirements).

##### **Redevelopment**

Report all city expenditures related to the conservation, rehabilitation, and clearance of designated blighted areas. Contributions to a redevelopment agency should be included in this activity. Do not include advances or loans to be repaid from tax increments. Instead report these transactions as receivables.

##### **Housing**

Report all expenditures related to the provision or improvement of housing within the community (e.g., subsidized rental, home improvement rebates, and interest subsidies for home improvement loans). Do not include actual loans as these are not expenditures. Such loans should be reported as receivables with an appropriate fund equity reserve for payments not collectable within the ensuing year. If an expenditure is reported for this activity, the **Other Activity/Enterprise Form** is required to be completed. Use the drop-down list on the form to select **Housing**.

##### **Employment**

Report all expenditures for activities designed to effect the unemployment or underemployment of community residents (e.g., WIA. subsidies, job development, and job training).

##### **Community Promotion**

Report all expenditures related to the advertisement and promotion of the community (e.g., support of Chamber of Commerce, Convention and Visitors Bureau, support of local groups for promotional purposes, and industrial development promotion).

##### **Other Community Development 1**

Report all other expenditures for community development functional activities not specified above.

**Cities Financial Transactions Report Instructions**

**Schedule of Net Expenditures – Transportation and  
Community Development Form – (Continued):**

**Other Community Development 2**

Report all other expenditures for community development functional activities not specified above.

**Total**

The electronic report will calculate all **Total** amounts. If preparing a paper report, sum the amounts reported in each column in the **Community Development** category and enter on this line.



## Cities Financial Transactions Report Instructions

### Schedule of Net Expenditures – Health and Culture and Leisure Form:

The purpose of this form is to collect uniform financial information related to Health and Culture and Leisure expenditures.

#### Specific Instructions:

The electronic report will calculate all amounts listed on this form. If preparing a paper report, each of these amounts will need to be calculated as instructed below.

#### Health:

##### Physical and Mental Health

Report all expenditures related to the maintenance or improvement of the physical and/or mental health of residents of the community (e.g., examinations, out-patient treatment, counseling, drug and/or alcohol prevention programs, and senior nutrition programs).

##### Hospitals and Sanitariums

Report all expenditures related to the construction, operations and maintenance of inpatient health care facilities. Outpatient treatment should be included only if an ancillary part of an inpatient facility. If an expenditure is reported for this activity, the **Other Activity/Enterprise Form** is required to be completed. Use the drop-down list on the form to select **Hospitals and Sanitariums**.

##### Solid Waste

Report all expenditures related to the collection and disposal of garbage and other refuse (e.g., rubbish pickup, landfill operations, incinerators, and resource recovery). If an expenditure is reported for this activity, the **Other Activity/Enterprise Form** is required to be completed. Use the drop-down list on the form to select **Solid Waste**.

##### Sewers

Report all expenditures related to the collection, treatment and disposal of sewage (e.g. sanitary lines, treatment plants and disposal outfall lines). If an expenditure is reported for this activity, the **Sewers Activity/Enterprise Form** must be completed.

##### Cemeteries

Include all expenditures related to the development, operation, and maintenance of a city cemetery. If an expenditure is reported for this activity, the **Other Activity/Enterprise Form** is required to be completed. Use the drop-down list on the form to select **Cemeteries**.

##### Other Health 1

Report all other expenditures for health functional activities not specified above.

##### Other Health 2

Report all other expenditures for health functional activities not specified above.

##### Total

The electronic report will calculate all **Total** amounts. If preparing a paper report, sum the amounts reported in each column in the **Health** category and enter on this line.

## Cities Financial Transactions Report Instructions

### Schedule of Net Expenditures – Health and Culture and Leisure Form – (Continued):

#### Culture and Leisure:

##### Parks and Recreation

Report expenditures related to the development, maintenance and operation of parks and recreation facilities and programs (e.g., historical monuments, open spaces, beautification areas, neighborhood facilities, swimming pools, tennis courts, art and craft classes, self-improvement classes, excursions, dances, sports leagues, gyms, etc.).

##### Marina and Wharfs

Report all expenditures related to the construction, maintenance, and operation of recreational marina and wharf facilities.

##### Libraries

Report all expenditures related to the construction, maintenance, and operation of library services (e.g., circulation, reference, audio/visual aids, and special programs).

##### Museums

Report all expenditures related to the construction, maintenance, and operation of facilities devoted to the procurement, care and display of objects of lasting interest or value (e.g., historical sites, monuments, etc.).

##### Golf Courses

Report all expenditures related to the development, maintenance and operation of golf courses and ancillary facilities (e.g., driving ranges, putting greens, pro shops, club houses, and concessions). If an expenditure is reported for this activity, the **Other Activity/Enterprise Form** is required to be completed. Use the drop-down list on the form to select **Golf Courses**.

##### Sports Arenas and Stadiums

Report all expenditures related to the construction, maintenance, and operation of athletic stadiums and ancillary operations. If an expenditure is reported for this activity, the **Other Activity/Enterprise Form** is required to be completed. Use the drop-down list on the form to select **Sports Arenas and Stadiums**.

##### Community Centers and Auditoriums

Report all expenditures related to the construction, maintenance, and operation of civic theaters, convention centers, community centers, and similar major community facilities.

##### Other Culture and Leisure 1

Report all other expenditures for culture and leisure functional activities not specified above.

##### Other Culture and Leisure 2

Report all other expenditures for culture and leisure functional activities not specified above.

##### Total

The electronic report will calculate all **Total** amounts. If preparing a paper report, sum the amounts reported in each column in the **Culture and Leisure** category and enter on this line.

## Cities Financial Transactions Report Instructions

### Schedule of Net Expenditures – Public Utilities, Other, and Grand Total Form

The purpose of this form is to collect uniform financial information related to Public Utilities and Other expenditures.

#### Specific Instructions:

The electronic report will calculate all amounts listed on this form. If preparing a paper report, each of these amounts will need to be calculated as instructed below.

#### Public Utilities:

##### Water

Report all expenditures related to the construction, maintenance, and operation of a city-owned water distribution system. If an expenditure is reported for this activity, the **Water Activity/Enterprise Form** must be completed.

##### Gas

Report all expenditures related to the construction, maintenance, and operation of a city-owned natural gas distribution system. If an expenditure is reported for this activity, the **Gas Activity/Enterprise Form** must be completed.

##### Electric

Report all expenditures related to the construction, maintenance and operation of a city-owned electric distribution system. If an expenditure is reported for this activity, the **Electric Activity/Enterprise Form** must be completed.

##### Other Public Utilities 1

Report all other expenditures for public utilities functional activities not specified above.

##### Other Public Utilities 2

Report all other expenditures for public utilities functional activities not specified above.

##### Total

The electronic report will calculate all **Total** amounts. If preparing a paper report, sum the amounts reported in each column in the **Public Utilities** category and enter on this line.

##### Other Expenditure 1

Report expenditures not otherwise classified. This category is provided to accommodate extraordinary, one-time expenditures, such as liability judgments, which would distort the normal annual expenditures.

##### Other Expenditure 2

Report expenditures not otherwise classified. This category is provided to accommodate extraordinary, one-time expenditures, such as liability judgments, which would distort the normal annual expenditures.

##### Total

The electronic report will calculate all **Total** amounts. If preparing a paper report, sum the amounts reported in each column in **Other Expenditure 1** and **Other Expenditure 2** and enter on this line.

**Cities Financial Transactions Report Instructions**

**Schedule of Net Expenditures – Public Utilities, Other, and  
Grand Total Form – (Continued):**

**Grand Total**

The electronic report will calculate all **Grand Total** amounts. If preparing a paper report, sum the **Total** amounts reported in each reporting category for each column and enter the result on this line.

## Cities Financial Transactions Report Instructions

### **Schedule Of Total Expenditures By Major Object Classification – Object Class Form:**

The purpose of this form is to summarize and classify the city's total expenditures by the purpose for the expenditure, namely by the object class of expenditure. This form consolidates the Enterprise Funds with general government functions, similarly to the method used in completing the **Schedule of Net Expenditures** forms. Accordingly, the same adjustments must be made to the enterprise forms in order to be compatible with an expenditure or funds flow concept (i.e. (1) to delete depreciation and (2) to add back capital expenditures and debt service payments).

#### **Specific Instructions:**

The **Schedule of Total Expenditures By Major Object Classification Form** is organized in the following four (4) categories: **Operating Expenditures**, **Capital Outlay**, **Debt Service**, and **Total Expenditures**. Report the expenditure made in the applicable column.

The electronic report will calculate **Total Expenditures** column and all **Total** amounts. If preparing a paper report, sum the amounts reported in each column and enter on this line.

The following list of sub-totals should agree with the **Grand Total** amounts reported on the respective **Schedule of Net Expenditure Forms** completed.

#### **Schedule of Total Expenditures By Major Object Classification – Object Class Form**

Total – Operating Expenditures	should equal
Total – Capital Outlay	should equal
Total – Debt Service	should equal
Total – Total Expenditures	should equal

#### **Schedule of Net Expenditures**

Grand Total – Operating Expenditures
Grand Total – Capital Outlay
Grand Total – Debt Service
Grand Total – Total Expenditures

#### **Operating Expenditures:**

##### **Personal Services:**

##### **Salaries and Wages**

Report all expenditures for payment of services performed by city employees.

##### **Retirement**

Report all contributions to any retirement funds.

##### **Other Employee Benefits**

Report payments or contributions for services performed not listed elsewhere.

## Cities Financial Transactions Report Instructions

### **Schedule Of Total Expenditures By Major Object Classification – Object Class Form – (Continued):**

#### **Contract Services:**

##### **Private**

Report all expenditures for general or special city services performed by private agencies. For example, the cost of garbage collection performed by a private company would be reported on this line.

##### **Other Governmental Agencies**

Report all expenditures for general or special city services performed by an outside governmental agency. For example, the cost of street work performed by a nearby city would be reported on this line.

##### **Materials, Supplies, and Other**

Materials – Report tangible goods that are acquired for use in a productive process.

Supplies – Report articles and commodities which are consumed or materially altered when used (e.g., office supplies, operating supplies, and repair and maintenance supplies).

Other – Report all other operating expenses not included elsewhere.

#### **Capital Outlay:**

##### **Equipment**

Report all expenditures for these types of fixed assets.

##### **Land**

Report all expenditures for these types of fixed assets.

##### **Building and Improvement**

Report all expenditures for these types of fixed assets. **Note:** This line will require a footnote if the city has no capital outlay.

#### **Debt Service:**

##### **Interest**

Report interest payments for all debt that is reported on the balance sheet of this report, including leases. DO NOT include interest for 1911 Act Bonds, 1915 Act Bonds, Other Special Assessments, Mello-Roos, Mark-Roos, and Community Facility District bonds.

##### **Principal**

Report principal payments for all bonded indebtedness (except 1911 Act Bonds, 1915 Act Bonds, Other Special Assessments, Mello-Roos, Mark-Roos, and Community Facility District bonds) that is reported on the **Statement of Bonded Indebtedness Form**. Also, include the principal payment for all long-term indebtedness (other than leases) that is reported on the **Statement of Long-Term Indebtedness Form** and the **Construction Financed By the United States and/or the State of California Form**.

##### **Lease Payments**

Report only principal payments for lease obligations that are reported on the **Statement Of Long-Term Indebtedness Form** and the **Lease Obligation Form**. Operating leases should be reported on the **Schedule Of Total Expenditures By Major Object Classification** as **Materials, Supplies, and Other**.

**Cities Financial Transactions Report Instructions**

**Schedule Of Total Expenditures By Major Object  
Classification – Object Class Form – (Continued):**

**Total**

The electronic report will calculate all **Total** amounts. If preparing a paper report, sum the total expenditures reported in each column, and enter on this line.

**Supplemental Data:**

**Expenditures made pursuant to competitive bidding**

Report all expenditures for major projects that were carried out from bidding.

**Expenditures made other than pursuant to competitive bidding**

Report all expenditures for major projects that were not carried out from bidding.

**Total**

The electronic report will calculate the **Total** amount. If preparing a paper report, sum the **Expenditures Pursuant to Competitive Bidding** and **Other Than Competitive Bidding**, and enter on this line. **Note: Total – Total Expenditures** should not equal **Total – Supplemental Data**.

## Cities Financial Transactions Report Instructions

### Statement of Bonded Indebtedness – Bond Types Form:

The purpose of this form is to report all bonded indebtedness of the city. The types of bonds included in this statement are General Obligation, Revenue, Improvement District, 1911 Act Bonds, 1915 Act Bonds, Other Special Assessments, Other Non-Municipal Debt Not Going to the Balance Sheet, Other Debt Going to the Balance Sheet, Certificates of Participation, Mello-Roos, Mark-Roos, Pension Obligation, and Community Facility District bonds. **Note:** Prior year records with outstanding balances will roll forward into the current year form.

#### Specific Instructions:

The principal and interest payments of debt service will be reported on this statement. Interest payments, as well as principal, should be reported in the **Debt Service** column in the **Schedule of Net Expenditures** and in the **Schedule of Total Expenditures By Major Object Classification**. **Note:** the following special debt: 1911 Act Bonds, 1915 Act Bonds, Other Special Assessments, Mello-Roos, Mark-Roos, and Community Facility District bonds are the exception to this multiple reporting requirement, they should be reported only on The **Statement of Bonded Indebtedness**. Any bonded debt and loans debt service payments (principal and interest) expensed by an enterprise type activity should also be reported on the respective Activity/Enterprise forms of this report.

The expenditure of bond proceeds (except for the special debt listed above) should be reported in the **Capital Outlay** column on the appropriate Function Activity line in the **Schedule of Net Expenditures** and in the **Schedule of Total Expenditures By Major Object Classification**.

Group all Bonded Indebtedness by Bond Type. The specified bond types are: General Obligation, Revenue, Improvement District, 1911 Act Bonds, 1915 Act Bonds, Other Special Assessments, Other Non-Municipal Debt Not Going to the Balance Sheet, Other Debt Going to the Balance Sheet, Certificates of Participation, Mello-Roos, Mark-Roos, Pension Obligation, and Community Facility District debt.

The characteristics of the various bond types are:

#### General Obligation

- a. The principal and interest are payable from property taxes or assessments levied by the local agency.
- b. When issued, the entire territory of the local agency is responsible for the bonds.

#### Revenue

The principal and interest are payable from the revenue of a revenue producing enterprise. However, the bond covenant may also include the provision for some augmentation from the general fund of the local agency.

#### Improvement District

- a. The principal and interest are payable from property taxes or assessments levied by the local agency.
- b. The local agency is responsible for bonds issued to an area that is less than the entire local agency.



## Cities Financial Transactions Report Instructions

### **Statement of Bonded Indebtedness – Bond Types Form – (Continued):**

#### **1911 Act Bonds**

- a. The statute the obligation was made under.
- b. The city has no obligation to the bondholder except to forward to him any money paid by the benefited property owners.

Report as one item and not by authorization. DO NOT include principal and interest payments in the **Schedule of Net Expenditures** or **Schedule of Total Expenditures By Major Object Classification**.

#### **1915 Act Bonds**

- a. The statute the obligation was made under.
- b. The city maintains a contingent liability. In the case of delinquent payments, the city can either advance the amount of the delinquency or levy a limited tax rate on the affected area. In the event of an advance, the funds are eventually returned to the city.

Report as one line item and not by authorization or issue. DO NOT include principal and interest payments in the **Schedule of Net Expenditures** or **Schedule of Total Expenditures By Major Object Classification**.

#### **Other Special Assessments**

Include other Special Assessment Bonds not listed elsewhere.

Report as one line item and not by authorization or issue. DO NOT include principal and interest payments in the **Schedule of Net Expenditures** or **Schedule of Total Expenditures By Major Object Classification**.

#### **Other Non-Municipal Debt Not Going to the Balance Sheet**

Report Other Non-Municipal Debt that is reported on the **Consolidated Statement of Assets, Liabilities, and Fund Balance/Working Capital**.

DO NOT include principal and interest payments in the **Schedule of Net Expenditures** or **Schedule of Total Expenditures By Major Object Classification**.

#### **Other Debt going to the Balance Sheet**

Report other debt not listed above that is reported on the **Consolidated Statement of Assets, Liabilities, and Fund Balance/Working Capital** schedule.

#### **Certificates of Participation**

Report Certificates of Participation that are reported on the **Consolidated Statement of Assets, Liabilities, and Fund Balance/Working Capital** schedule.

## **Cities Financial Transactions Report Instructions**

### **Statement of Bonded Indebtedness – Bond Types Form – (Continued):**

#### **Mello – Roos**

Report Mello – Roos debt that will not be reported on the **Consolidated Statement of Assets, Liabilities, and Fund Balance/Working Capital** schedule.

DO NOT include principal and interest payments in the **Schedule of Net Expenditures** or **Schedule of Total Expenditures By Major Object Classification**.

#### **Mark – Roos**

Report Mark – Roos debt that will not be reported on the **Consolidated Statement of Assets, Liabilities, and Fund Balance/Working Capital** schedule.

DO NOT include principal and interest payments in the **Schedule of Net Expenditures** or **Schedule of Total Expenditures By Major Object Classification**.

#### **Pension Obligation**

Report Pension Obligation debt that is reported on the **Consolidated Statement of Assets, Liabilities, and Fund Balance/Working Capital** schedule.

#### **Community Facility District**

Report Community Facility District debt that is not reported on the **Consolidated Statement of Assets, Liabilities, and Fund Balance/Working Capital** schedule.

DO NOT include principal and interest payments in the **Schedule of Net Expenditures** or **Schedule of Total Expenditures By Major Object Classification**.

**Note:** Any refunding bond issues should reflect net proceeds not gross proceeds.

#### **Purpose of Debt**

Provide a brief description of the purpose for which the bond was issued.

#### **Bond Type**

Identify the type of bonded debt that was issued (e.g., General Obligation, Revenue, Improvement District, 1911 Act Bonds, 1915 Act Bonds, Other Special Assessments, Other Non-Municipal Debt Not Going to the Balance Sheet, Other Debt Going to the Balance Sheet, Certificates of Participation, Mello – Roos, Mark – Roos, Pension Obligation, and Community Facility District debt).

#### **Year of Issue**

Enter the first year of issue.

#### **Year Begin**

Enter the first year a principal payment will be made.

## Cities Financial Transactions Report Instructions

### Statement of Bonded Indebtedness – Bond Types Form – (Continued):

**Year End**

Enter the year the last principal payment will be made.

**Principal Authorized**

Enter the total amount authorized whether or not the amount was fully issued.

**Principal Issued**

Enter the total amount issued to date.

**Principal Outstanding Beginning of Fiscal Year**

The electronic report will calculate the amount of **Principal Outstanding, Beginning of Fiscal Year**. If preparing a paper report, enter the amount reported as **Principal Outstanding, End of Fiscal Year** on the city's prior year report.

**Principal Payment Made in Current Year**

Enter the amount of principal paid during the current fiscal year. Do not include the current portion of principal amounts that are payable in the following fiscal year.

**Principal Issued in Current Year**

Enter the total amount issued to date in the current fiscal year.

**Principal Defeased in Current Year**

Enter the principal amount defeased during the current fiscal year.

**Adjustments to Principal in Current Year**

Enter any adjustments made during the current fiscal year.

**Reason for Adjustments to Principal in Current Year**

Provide a brief explanation for the adjustment made.

**Principal Payments Made to Date**

The electronic report will calculate the total **Principal Payments Made To Date** on each issue. If preparing a paper report, enter the sum of the amount reported as **Principal Payment Made in Current Year** and the amount reported on the city's prior year's **Principal Payments to Date**.

**Principal Outstanding End of Fiscal Year**

The electronic report will calculate the **Principal Outstanding End of Fiscal Year**. If preparing a paper report, enter the **Principal Outstanding Beginning of Fiscal Year** less the **Principal Payment Made in Current Year** plus the **Principal Issued in Current Year** less the **Principal Defeased in Current Year** plus **Adjustments to Principal in Current Year**.

**Current Year Interest Payment**

Enter the amount of interest paid in the current fiscal year. Do not include the current portion of interest amounts that are payable in the following fiscal year.

**Principal Amount Delinquent**

Enter the principal amount that has matured but is in default.

**Cities Financial Transactions Report Instructions**

**Statement of Bonded Indebtedness – Bond Types Form –  
(Continued):**

**Interest Amount Delinquent**

Enter the interest amount that has matured but is in default.

**Unpaid Due to Lack of Funds: Describe the Nature and Extent of Revenue that is  
Pledged in the Debt Covenant as Additional Security for the Debt**

Report the portion of debt unpaid due to the lack of funds.

## Cities Financial Transactions Report Instructions

### Statement of Long-Term Indebtedness – Loan Types Form:

The purpose of this form is report the city's general long-term indebtedness (other than bonds). Long-term indebtedness such as Notes, Loans, Lease-Purchase Agreements (less than ten years in maturity) and Installment-Purchase Contracts should be reported on this form. **Note:** Prior year records with outstanding balances will roll forward into the current year form.

#### Specific Instructions:

The principal and interest amounts of Debt Service will be reported on this schedule; interest expense as well as principal, should also be reported in the **Debt Service** column in the **Schedule of Net Expenditures** and in the **Schedule of Total Expenditures By Major Object Classification**.

Expenditure of these loan proceeds should be reported in the Capital Outlay column on the appropriate function activity line in the **Schedule of Net Expenditures** and in the **Schedule of Total Expenditures By Major Object Classification**.

Group all Long-Term Indebtedness (other than bonds) by Loan Type. The specified loan types are: **Notes**, **Loans** and **Other**. **Note:** Only lease-purchase obligations (less than ten years in maturity) should be included on this page as **Other**.

For each specified group list the loans in the group chronologically starting with the earliest issue.

Do not include tax anticipation notes on this report if the debt is for less than a period of one year.

#### Purpose of Loan

Provide a brief description of the purpose for which the loan, note, other was issued.

#### Loan Type

Select the loan type from the drop-down menu (e.g. Notes, Loans, Other).

#### Year of Loan

Enter the first year of issue.

#### Year Final Payment Due

Enter the year the last payment will be made.

#### Authorized Amount of Loan

Enter the total amount authorized whether or not the amount was fully issued.

#### Received To Date

Enter the total amount received to date.

#### Amount Outstanding, Beginning of Fiscal Year

The electronic report will calculate the **Amount Outstanding, Beginning of Fiscal Year**. If preparing a paper report, enter the **Amount Outstanding at End of Fiscal Year** reported on the city's prior year report.

## Cities Financial Transactions Report Instructions

### Statement of Long-Term Indebtedness – Loan Types Form – (Continued):

#### **Amount of Principal Repaid in Current Year**

Enter the amount of principal paid during the current fiscal year. Do not include the current portion of principal amounts that are payable in the following fiscal year.

#### **Adjustments in Current Year**

Enter any adjustments made during the fiscal year. **Note:** Enter the proceeds of any new debt on this line.

#### **Reason for Adjustments in Current Year**

Provide a brief explanation for the adjustment made.

#### **Amount of Principal Repaid to Date**

The electronic report will calculate the total **Amount of Principal Repaid to Date** on each issue. If preparing a paper report, enter the sum of the amount reported as **Amount of Principal Repaid in Current Year** and the amount reported on the city's prior year's **Amount of Principal Repaid to Date**.

#### **Amount Outstanding at End of Fiscal Year**

The electronic report will calculate the **Amount Outstanding at End of Fiscal Year**. If preparing a paper report, enter the **Amount Outstanding, Beginning of Fiscal Year** less the **Amount of Principal Repaid in Current Year** plus **Adjustments in Current Year**.

#### **Current Year Interest Payment**

Enter the amount of interest paid in the fiscal year. Do not include the current portion of interest amounts that are payable in the following fiscal year.

#### **Principal Amount Delinquent**

Enter the principal amount that has matured but is in default.

#### **Interest Amount Delinquent**

Enter the interest amount that has matured but is in default.

#### **Unpaid Due to Lack of Funds: Describe the Nature and Extent of Revenue that is Pledged in the Debt Covenant as Additional Security for the Debt**

Report the portion of debt unpaid due to the lack of funds.

## Cities Financial Transactions Report Instructions

### Construction Financed By the United States and/or the State of California – Loan Types Form:

The purpose of this form is to report the financial transactions related to construction loans financed by the United States or the State of California that are required to be repaid by the agency. **Note:** Prior year records with outstanding balances will roll forward into the current year form.

#### Specific Instructions:

Report each construction financing loan on a separate form. Information reported for each construction loan must be consistently reported throughout the term of the loan. It is important to properly classify the type of loan and the purpose for each new loan.

**Note:** Report principal amounts only. Do not include interest payments.

#### Purpose of Loan

Provide a brief description of the purpose for which the loan was issued.

#### Loan Type

Select the loan type from the drop-down menu (e.g. Notes, Loans, Other)

#### Year of Issue

Enter the first year of issue.

#### Year Begin

Enter the first year principal payment is due.

#### Year End

Enter the year the last payment will be made.

#### Amount Extended

Enter the total amount authorized whether or not the amount was fully issued.

#### Repayment Obligation

Report the amount issued to date.

#### Amount Outstanding, Beginning of Fiscal Year

The electronic report will calculate the **Amount Outstanding, Beginning of Fiscal Year**. If preparing a paper report, enter the **Amount Outstanding at End of Fiscal Year** reported on the city's prior year report.

#### Amount Repaid in Current Year

Enter the amount of principal paid during the current fiscal year. Do not include the current portion of principal amounts that are payable in the following fiscal year.

#### Adjustments in Current Year

Enter any adjustments made during the fiscal year. **Note:** Enter the proceeds of any new debt on this line.

#### Reason for Adjustments in Current Year

Provide a brief explanation for the adjustment made.

**Cities Financial Transactions Report Instructions**

**Construction Financed By the United States and/or the State of California – Loan Types Form – (Continued):**

**Amount of Principal Repaid to Date**

The electronic report will calculate the total **Amount of Principal Repaid To Date** on each issue. If preparing a paper report, enter the sum of the amount reported as **Amount Repaid in Current Year** and the amount reported on the city's prior year's **Amount of Principal Repaid to Date**.

**Amount Outstanding at End of Fiscal Year**

The electronic report will calculate the **Amount Outstanding at End of Fiscal Year**. If preparing a paper report, enter the **Amount Outstanding, Beginning of Fiscal Year** less the **Amount Repaid in Current Year** plus **Adjustments in Current Year**.

**Current Year Interest Payment**

Enter the amount of interest paid in the fiscal year. Do not include the current portion of interest amounts that are payable in the following fiscal year.

**Principal Amount Delinquent**

Enter the principal amount that has matured but is in default.

**Interest Amount Delinquent**

Enter the interest amount that has matured but is in default.

**Unpaid Due to Lack of Funds: Describe the Nature and Extent of Revenue that is Pledged in the Debt Covenant as Additional Security for the Debt**

Report the portion of debt unpaid due to the lack of funds.



## Cities Financial Transactions Report Instructions

### Capital Lease Obligation – Description of Leased Property Form:

#### General Instructions:

Lease agreements are contracts entered whereby the lessee acquires property rights through a lease agreement and whereby the lessor is obligated to provide property rights to the lessee. **Note:** Prior year records with outstanding balances will roll forward into the current year form.

#### Capital Leases

A lease agreement is classified as a capital lease when substantially all the risks and benefits of ownership are assumed by the lessee. For the most part, a capital lease is viewed as an installment purchase of property rather than the rental of property. The Financial Standards Board Statement No. 13 requires that a lease be capitalized if any one of the following four criteria is met:

1. The lease transfers ownership of the property to the lessee at the end of the lease term.
2. The lease contains a bargain purchase option.
3. The lease term is equal to 75% or more of the estimated economic life of the leased property.
4. The present value of the minimum lease payments at the inception of the lease, excluding executory costs, equals at least 90% of the fair value of the leased property.

The purpose of the **Capital Lease Obligation Worksheet** form is to report all capital lease obligations that meet both of the following conditions.

1. The lease term is for a period of ten or more years.
2. The lease transfers ownership of the property to the city at the end of the lease term.

Do not report short-term capital leases (more than 1 year, but less than 10 years) on this form. Instead report the current year principal and interest payments and the outstanding principal balance for short-term capital leases on the **Statement of Long-Term Indebtedness Form**. Use the "Other" **Loan Type**.

Do not include payments made on lease agreements on behalf of separate legal entities such as Community Redevelopment Agencies. These agencies are required to report their transactions to the California State Controller on the Community Redevelopment Agencies Financial Transactions Report. Where the city has a lease-purchase agreement with another entity such as a Joint Powers Agency (JPA), the JPA should report the original bond or certificate of participation issued, while the city should report the total future principal and interest payments of the lease agreement only.

#### Specific Instructions:

Information reported for each capital lease must be consistently reported throughout the term of the lease. It is important to properly classify the fund type, purpose of lease, original term of lease, and name of lessor for each new lease. The information reported will be published as reported by the city until maturity. You will not be able to modify this information on the electronic report once it is established in the report.

## Cities Financial Transactions Report Instructions

### Capital Lease Obligation – Description of Leased Property Form – (Continued):

**Note:** Use a separate form for each capital lease. Report both the principal and interest payments of debt service on this form.

#### Description of Leased Property:

##### Description of Leased Property

Provide a brief description of the leased property (e.g., library, city building, recreation center)

##### Nature of Lease

Identify the type of lease that was entered into (i.e., equipment contract, rental, other).

##### Can Local Agency Cancel Agreement?

Report “Yes” or “No”

##### Name of Lessor

Report the name of the lessor (i.e., the party that is providing the property rights).

##### Name Person or Organization

Report the name or organization providing any monies expended for making an acquisition or improvement authorized or required for the purpose of such lease-obligation.

##### Beginning Balance (PY Ending)

The electronic report will calculate the amount of **Beginning Balance (PY Ending)** of the Fiscal Year. If preparing a paper report, enter the amount reported as **Balance End of Year** on the city's prior year report.

##### Prior Year Adjustments

Report any prior year adjustments.

##### Current Year Principal Payment

Report the amount of principal paid during the current fiscal year. Do not include the current portion of principal amounts that are payable in the following fiscal year.

##### Current Year Interest Payment

Report the amount of interest matured and paid during the current fiscal year. Do not include the current portion of interest amounts that are payable in the following fiscal year.

##### Adjustments to Current Year

Report any adjustments made during the current fiscal year.

##### Balance End of Year

The electronic report will calculate the **Balance End of Year**. If preparing a paper report, enter the amount of unmatured principal and interest that is outstanding at the end of the fiscal year.

##### Enterprise or Governmental Fund Makes Payment?

Report the applicable fund that makes the payment: **Enterprise** or **Governmental**.

## Cities Financial Transactions Report Instructions

### Check List of Services Provided – Service Form:

The purpose of this form is to collect data on how certain services are provided to the populace of each city.

#### Specific Instructions:

##### Service:

Refer to the legend on this form. Use the letter or letters from the legend to indicate how this service is provided to the populace of the city. Use capital letters only. If the service is provided by more than one means, report all that are applicable. If the service is not provided in your city, this must be indicated by a "K". Each line must have at least one entry. **Note:** See the definition of Emergency Medical below. If a service is provided by letter(s) A-F, corresponding expenditures should be reported on the **Schedule of Net Expenditures**.

#### Instruction for Police Protection, Police Officers, Fire Protection, Fire Fighters, and Emergency Medical:

The purpose of this section is to provide information on the number of employees involved in the provision of these specified activities. The data is to be provided as full - time equivalents, thus two persons employed on a half-time basis would equal one full-time equivalent employee. When reporting volunteers, report the total number of volunteers and not full-time equivalents. If the volunteers are paid minor amounts for clothing or per call response, still report the person(s) as volunteers. The activities are defined as follows:

##### Police Protection

Report all activities concerned with law enforcement. This includes but is not limited to; police officers, police academies, coroner's offices, investigations, jails, and communications and clerical support. DO NOT include any correctional functions in this item.

##### Police Officers

Include ONLY sworn peace officers. Note: this is also a component of Police Protection.

##### Fire Protection

Report all fire protection and fire prevention activities. This includes but is not limited to; fire fighters, inspections, first aid (EMT) services, fire regulation enforcement, and communications and clerical support.

##### Fire Fighters –

Report ONLY those persons designated as firefighters. **Note:** This is also a component of Fire Protection.

##### Emergency Medical

Report only ambulance and paramedic activities.

#### Instructions for Transient Lodging Tax Rate, Date of Current Tax Rate, and Utility Users Tax Rate:

##### If your City Reports Transient Lodging Tax, what is the Tax Rate?

Report the applicable tax rate and round to two (2) decimal places. A 10% tax rate should be reported as "10.00".

**Cities Financial Transactions Report Instructions**

**Check List of Services Provided – Service Form –  
(Continued):**

**What is the Effective Date of the Current Tax Rate? (00/00/0000)**

Report the applicable effective date of the current Transient Lodging tax rate. For example, July 1, 2001, should be reported as “07/01/2001”.

**If your City Reports Utility User Tax, what is the Tax Rate?**

Report the applicable tax rate and round to two (2) decimal places. A 10% tax rate should be reported as “10.00”.

## Cities Financial Transactions Report Instructions

### Worksheet for Completing Balance Sheet Form:

The purpose of this form is to measure the financial position of the city at the end of the year.

#### General Instructions:

The information will be a general statement on the order of:

**Assets** – stated in terms of total assets, non-current assets and current assets.

**Liabilities** – stated in terms of total liabilities, non-current liabilities and current liabilities.

**Fund Equity** – stated in terms of contributed capital, investment in general fixed assets, retained earnings: reserved and unreserved, fund balances: reserved, unreserved/designated, and unreserved/undesignated. The following definitions apply:

- a. **Reserved** – An Account used to reserve a portion of fund equity as segregated for a specific future use.
- b. **Unreserved** – Those amounts which are not reserved for specific future use.
- c. **Designated** – Restricted portions of unreserved fund equity based upon tentative future spending plans.
- d. **Undesignated** – Unrestricted fund equity.

The forms are organized by Fund Types and Account Groups. Fund Types and Account Groups are listed as column headings. The four categories are **Governmental Funds**, **Proprietary Funds**, **Fiduciary Funds**, and **Account Groups** (see definitions). There is also a **Total** column that will sum all the amounts in each balance sheet classification.

In preparing these forms, the following general considerations should be kept in mind:

1. This schedule lists the totals first, followed by adjustments, to show the net adjusted total.
2. There are detailed forms elsewhere in the reporting program for enterprise activities and internal service fund operations. These enterprise and internal service fund forms will provide more specific detail on fund equity.

## Cities Financial Transactions Report Instructions

# Worksheet for Completing Balance Sheet – Governmental Funds Form:

### Specific Instructions:

The electronic report will calculate **Total Assets**, **Net Current Assets**, **Total Liabilities**, **Net Current Liabilities**, and **Total Fund Equity**. If preparing a paper report, these amounts will need to be calculated as instructed below.

### Assets:

#### Cash and Cash Investments

Report currency, coin, checks, money orders and bankers' drafts on hand or on deposit with the county treasurer or agency designated as custodian of cash and bank deposits

#### Fixed Assets

Report the cost of land, buildings, or equipment purchased or, if acquired by gift, the appraised value at the date received.

#### Other Assets

Report other assets not reported elsewhere.

#### Total Assets

The electronic report will calculate **Total Assets** for all funds and account groups. If preparing a paper report, enter the sum of amounts reported in the **Assets** reporting categories for the **General Fund**, **Special Revenue Fund**, **Debt Service Fund**, and **Capital Projects Fund** columns.

#### Net Current Assets

The electronic report will calculate **Net Current Assets** for all funds and account groups. If preparing a paper report, enter the sum of amounts reported in the **Assets** reporting categories.

### Liabilities:

#### Accounts Payable

Report amounts owed on open account to private persons or organizations for goods and services furnished to the city (but not including amounts owed to other funds or to other governments).

#### Compensated Absences

Report current portion of compensated absences payable. The long-term portion is reported on the General Long-Term Debt Account Group.

#### Other Liabilities 1

Report other payables, deferred revenues, and unearned revenues. Please provide the debt name in the **Report Comments Form**.

#### Other Liabilities 2

Report other payables, deferred revenues, and unearned revenues. Please provide the debt name in the **Report Comments Form**.

## Cities Financial Transactions Report Instructions

### Worksheet for Completing Balance Sheet – Governmental Funds Form – (Continued):

#### Other Liabilities 3

Report other payables, deferred revenues, and unearned revenues. Please provide the debt name in the **Report Comments Form**.

#### Total Liabilities

The electronic report will calculate **Total Liabilities** for all funds and account groups. If preparing a paper report, enter the sum of amounts reported in the **Liabilities** reporting categories.

#### Net Current Liabilities

The electronic report will calculate **Net Current Liabilities** for all funds and account groups. If preparing a paper report, enter the sum of amounts reported in the **Liabilities** reporting categories.

#### Working Capital

The electronic report will calculate **Working Capital** for all funds and account groups. If preparing a paper report, enter the sum of **Net Current Assets** less **Net Current Liabilities**.

#### Fund Equity

The electronic report will calculate **Fund Equity** for all funds and account groups. If preparing a paper report, enter the sum of **Total Assets** less **Total Liabilities**.

#### Fund Balance:

##### Reserved

Report the portion of fund equity that is legally segregated for specific purposes..

##### Unreserved Designated

Report the portion of fund balance segregated to indicate tentative plans for financial resource utilization in a future period, such as for general contingencies or for equipment replacement. Such designations reflect tentative managerial plans or intent and should be clearly distinguished from reserves. Designated portions of fund balance represent resources available to finance expenditures other than those tentatively planned.

##### Unreserved Undesignated

Report the portion of fund balance that is unrestricted as to its use.

#### Total Fund Equity

Report the excess of the **Total Assets** of a governmental fund over its **Total Liabilities**.

## Cities Financial Transactions Report Instructions

### Worksheet for Completing Balance Sheet – Proprietary Funds Form:

#### Specific Instructions:

The electronic report will calculate **Total Assets**, **Net Current Assets**, **Total Liabilities**, **Net Current Liabilities**, and **Total Fund Equity**. If preparing a paper report, these amounts will need to be calculated as instructed below.

#### Assets:

##### Cash and Cash Investments

Report currency, coin, checks, money orders and bankers' drafts on hand or on deposit with the county treasurer or agency designated as custodian of cash and bank deposits.

##### Fixed Assets

Report the cost of land, buildings, or equipment purchased or, if acquired by gift, the appraised value at the date received.

##### Other Assets

Report other assets not reported elsewhere.

##### Total Assets

The electronic report will calculate **Total Assets** for all funds and account groups. If preparing a paper report, enter the sum of amounts reported in the **Assets** reporting categories for the **Enterprise Fund** and **Internal Service Fund** columns.

##### Less: Non-Current Assets

Report restricted cash, customer deposits, deferred charges and fixed assets.

##### Net Current Assets

The electronic report will calculate **Net Current Assets** for all funds and account groups. If preparing a paper report, enter the sum of **Total Assets** less **Non-Current Assets**.

#### Liabilities:

##### Accounts Payable

Report amounts owed on open account to private persons or organizations for goods and services furnished to the district (but not including amounts owed to other funds or to other governments).

##### Compensated Absences

Report current and long-term portion of compensated absences payable.

##### General Obligation (Bonded Debt)

Report the long-term portion of **General Obligation** bonds outstanding as reported on the **Statement of Bonded Debt Form**.

##### Revenue (Bonded Debt)

Report the long-term portion of **Revenue** bonds outstanding as reported on the **Statement of Bonded Debt Form**.



## Cities Financial Transactions Report Instructions

### Worksheet for Completing Balance Sheet – Proprietary Fund Form – (Continued):

#### **Other Debt (Bonded Debt)**

Report the long-term portion of **Improvement District Bonds, Other Debt Going to the Balance Sheet, Certificates of Participation, and Pension Obligation Bonds** outstanding as reported on the **Statement of Bonded Debt Form**.

#### **Notes (Other Long-Term Debt)**

Report the long-term portion of **Notes** outstanding as reported on the **Statement of Long-Term Indebtedness Form**.

#### **Loans (Other Long-Term Debt)**

Report the long-term portion of **Loans** outstanding as reported on the **Statement of Long-Term Indebtedness Form**.

#### **Other (Other Long-Term Debt)**

Report the long-term portion of **Other** outstanding as reported on the **Statement of Long-Term Indebtedness Form**.

#### **Notes (State or Federal Financing)**

Report the long-term portion of **Notes** outstanding as reported on the **Construction Finance by the United States and/or State of California Form**.

#### **Loans (State or Federal Financing)**

Report the long-term portion of **Notes** outstanding as reported on the **Construction Finance by the United States and/or State of California Form**.

#### **Other (State or Federal Financing)**

Report the long-term portion of **Other** outstanding as reported on the **Construction Finance by the United States and/or State of California Form**.

#### **Lease Principal**

Report the Principal portion of **Capital Lease Obligations** outstanding as reported on the **Capital Lease Obligation Form**.

#### **Other Liabilities 1**

Report other long-term debt not listed above (please provide debt name in the **Report Comments Form**).

#### **Other Liabilities 2**

Report other long-term debt not listed above (please provide debt name in the **Report Comments Form**).

#### **Other Liabilities 3**

Report other long-term debt not listed above (please provide debt name in the **Report Comments Form**).

#### **Total Liabilities**

The electronic report will calculate **Total Liabilities** for all funds and account groups. If preparing a paper report, enter the sum of amounts reported in the **Liabilities** reporting categories.

## Cities Financial Transactions Report Instructions

### Worksheet for Completing Balance Sheet – Proprietary Funds Form – (Continued):

#### **Less: Non-Current Liabilities**

Report the long-term portion of liabilities reported above.

#### **Net Current Liabilities**

The electronic report will calculate **Net Current Liabilities** for all funds and account groups. If preparing a paper report, enter the sum of **Total Liabilities** less **Non-Current Liabilities**.

#### **Working Capital**

The electronic report will calculate **Working Capital** for all funds and account groups. If preparing a paper report, enter the sum of **Net Current Assets** less **Net Current Liabilities**.

#### **Fund Equity**

The electronic report will calculate **Fund Equity** for all funds and account groups. If preparing a paper report, enter the sum of **Total Assets** less **Total Liabilities**.

#### **Contributed Capital**

Report the amounts received in the form of grants, donations, or other paid-in capital for construction or acquisition of utility plant capital assets.

#### **Retained Earnings:**

##### **Reserved**

Report the portion of accumulated earnings that are restricted for specific purposes..

##### **Unreserved**

Report the portion of accumulated earnings that is neither restricted nor invested in capital assets.

#### **Fund Balance:**

##### **Total Fund Equity**

Report the excess of the **Total Assets** of a proprietary fund over its **Total Liabilities**.

## Cities Financial Transactions Report Instructions

### Worksheet for Completing Balance Sheet – Fiduciary Funds Form:

#### Specific Instructions:

The electronic report will calculate **Total Assets**, **Net Current Assets**, **Total Liabilities**, **Net Current Liabilities**, **Total Fund Equity**, and all amounts in the **Trust and Agency** column. If preparing a paper report, these amounts will need to be calculated as instructed below.

#### Assets:

##### Cash and Cash Investments

Report currency, coin, checks, money orders and bankers' drafts on hand or on deposit with the county treasurer or agency designated as custodian of cash and bank deposits

##### Fixed Assets

Report the cost of land, buildings, or equipment purchased or, if acquired by gift, the appraised value at the date received.

##### Other Assets

Report other assets not reported elsewhere.

##### Total Assets

The electronic report will calculate **Total Assets** for all funds and account groups. If preparing a paper report, enter the sum of amounts reported in the **Assets** reporting categories for the **Agency Fund**, **Expendable Trust Fund**, and **Non-Expendable Trust Fund** columns.

##### Less: Non-Current Assets

Report restricted cash, customer deposits, deferred charges and fixed assets.

##### Net Current Assets

The electronic report will calculate **Net Current Assets** for all funds and account groups. If preparing a paper report, enter the sum of **Total Assets** less **Non-Current Assets**.

#### Liabilities:

##### Accounts Payable

Report amounts owed on open account to private persons or organizations for goods and services furnished to the district (but not including amounts owed to other funds or to other governments).

##### Compensated Absences

Report current and long-term portion of compensated absences payable.

##### General Obligation (Bonded Debt)

Report the long-term portion of **General Obligation** bonds outstanding as reported on the **Statement of Bonded Debt Form**.

##### Revenue (Bonded Debt)

Report the long-term portion of **Revenue** bonds outstanding as reported on the **Statement of Bonded Debt Form**.

## Cities Financial Transactions Report Instructions

### Worksheet for Completing Balance Sheet – Fiduciary Fund Form – (Continued):

#### **Other Debt (Bonded Debt)**

Report the long-term portion of **Improvement District Bonds, Other Debt Going to the Balance Sheet, Certificates of Participation, and Pension Obligation** bonds outstanding as reported on the **Statement of Bonded Debt Form**.

#### **Notes (Other Long-Term Debt)**

Report the long-term portion of **Notes** outstanding as reported on the **Statement of Long-Term Indebtedness Form**.

#### **Loans (Other Long-Term Debt)**

Report the long-term portion of **Loans** outstanding as reported on the **Statement of Long-Term Indebtedness Form**.

#### **Other (Other Long-Term Debt)**

Report the long-term portion of **Other** outstanding as reported on the **Statement of Long-Term Indebtedness Form**.

#### **Notes (State or Federal Financing)**

Report the long-term portion of **Notes** outstanding as reported on the **Construction Finance by the United States and/or State of California Form**.

#### **Loans (State or Federal Financing)**

Report the long-term portion of **Loans** outstanding as reported on the **Construction Finance by the United States and/or State of California Form**.

#### **Other (State or Federal Financing)**

Report the long-term portion of **Other** outstanding as reported on the **Construction Finance by the United States and/or State of California Form**.

#### **Lease Principal**

Report the Principal portion of **Capital Lease Obligation** outstanding as reported on the **Capital Lease Obligation Form**.

#### **Other Liabilities 1**

Report other long-term debt not listed above (please provide debt name in the **Report Comments Form**).

#### **Other Liabilities 2**

Report other long-term debt not listed above (please provide debt name in the **Report Comments Form**).

#### **Other Liabilities 3**

Report other long-term debt not listed above (please provide debt name in the **Report Comments Form**).

#### **Total Liabilities**

The electronic report will calculate **Total Liabilities** for all funds and account groups. If preparing a paper report, enter the sum of amounts reported in the **Liabilities** reporting category.

## Cities Financial Transactions Report Instructions

### Worksheet for Completing Balance Sheet – Fiduciary Fund Form – (Continued):

#### **Less: Non-Current Liabilities**

Report the long-term portion of liabilities reported above.

#### **Net Current Liabilities**

The electronic report will calculate **Net Current Assets** for all funds and account groups. If preparing a paper report, enter the sum of **Total Assets** less **Non-Current Assets**.

#### **Working Capital**

The electronic report will calculate **Working Capital** for all funds and account groups. If preparing a paper report, enter the sum of **Net Current Assets** less **Net Current Liabilities**.

#### **Fund Equity**

The electronic report will calculate **Fund Equity** for all funds and account groups. If preparing a paper report, enter the sum of **Total Assets** less **Total Liabilities**.

#### **Fund Balance:**

##### **Reserved**

Report the portion of fund balance that is legally segregated for specific purposes.

##### **Unreserved Designated**

Report the portion of fund balance segregated to indicate tentative plans for financial resource utilization in a future period, such as for general contingencies or for equipment replacement. Such designations reflect tentative managerial plans or intent and should be clearly distinguished from reserves. Designated portions of fund balance represent resources available to finance expenditures other than those tentatively planned.

##### **Unreserved Undesignated**

Report the portion of fund balance that is unrestricted as to its use.

#### **Total Fund Equity**

Report the excess of the **Total Assets** of a trust fund over its **Total Liabilities**.

#### **Trust and Agency Column**

The electronic report will calculate the **Trust and Agency** column. If preparing a paper report sum the amounts for the **Agency Fund, Expendable Trust Fund, and Non-Expendable Trust Fund** column for each of the reporting lines and enter the result on the respective line

## Cities Financial Transactions Report Instructions

### Worksheet for Completing Balance Sheet – Account Groups Form:

#### Specific Instructions:

The electronic report will calculate **Total Assets**, **Net Current Assets**, **Total Liabilities**, **Net Current Liabilities**, **Total Fund Equity**, and all **Total** amounts. If preparing a paper report, these amounts will need to be calculated as instructed below.

#### Assets:

##### Cash and Cash Investments

Report currency, coin, checks, money orders and bankers' drafts on hand or on deposit with the county treasurer or agency designated as custodian of cash and bank deposits

##### Fixed Assets

Report the cost of land, buildings, or equipment purchased or, if acquired by gift, the appraised value at the date received.

##### Other Assets

Report other assets not reported elsewhere.

##### Total Assets

The electronic report will calculate **Total Assets** for all funds and account groups. If preparing a paper report, enter the sum of amounts reported in the **Assets** reporting categories for the **General Fixed Assets**, **General Long-Term Debt**, and **Total** columns.

##### Less: Non-Current Assets

The electronic report will calculate **Non-Current Assets** for all funds and account groups. If preparing a paper report, enter the amount reported in **Total Assets**.

##### Net Current Assets

The electronic report will calculate **Net Current Assets** for all funds and account groups. If preparing a paper report, enter the sum of **Total Assets** less **Non-Current Assets**.

#### Liabilities:

##### Compensated Absences

Report the long-term portion of compensated absences payable.

##### General Obligation (Bonded Debt)

Report the long-term portion of **General Obligation** bonds outstanding as reported on the **Statement of Bonded Debt Form**.

##### Revenue (Bonded Debt)

Report the long-term portion of **Revenue** bonds outstanding as reported on the **Statement of Bonded Debt Form**.

## Cities Financial Transactions Report Instructions

### Worksheet for Completing Balance Sheet – Account Groups Form – (Continued):

#### **Other Debt (Bonded Debt)**

Report the long-term portion of **Improvement District** bonds, **Other Debt Going to the Balance Sheet**, **Certificates of Participation**, and **Pension Obligation** bonds outstanding as reported on the **Statement of Bonded Debt Form**.

#### **Notes (Other Long-Term Debt)**

Report the long-term portion of **Notes** outstanding as reported on the **Statement of Long-Term Indebtedness Form**.

#### **Loans (Other Long-Term Debt)**

Report the long-term portion of **Loans** outstanding as reported on the **Statement of Long-Term Indebtedness Form**.

#### **Other (Other Long-Term Debt)**

Report the long-term portion of **Other** outstanding as reported on the **Statement of Long-Term Indebtedness Form**.

#### **Notes (State or Federal Financing)**

Report the long-term portion of **Notes** outstanding as reported on the **Construction Finance by the United States and/or State of California Form**.

#### **Loans (State or Federal Financing)**

Report the long-term portion of **Loans** outstanding as reported on the **Construction Finance by the United States and/or State of California Form**.

#### **Other (State or Federal Financing)**

Report the long-term portion of **Other** outstanding as reported on the **Construction Finance by the United States and/or State of California Form**.

#### **Lease Principal**

Report the Principal portion of **Capital Lease Obligations** outstanding as reported on the **Capital Lease Obligation Form**.

#### **Other Liabilities 1**

Report other long-term debt not listed above (please provide debt name in the **Report Comments Form**).

#### **Other Liabilities 2**

Report other long-term debt not listed above (please provide debt name in the **Report Comments Form**).

#### **Other Liabilities 3**

Report other long-term debt not listed above (please provide debt name in the **Report Comments Form**).

#### **Total Liabilities**

The electronic report will calculate **Total Liabilities** for all funds and account groups. If preparing a paper report, enter the sum of amounts reported in the **Liabilities** reporting categories.

## Cities Financial Transactions Report Instructions

### Worksheet for Completing Balance Sheet – Account Groups Form – (Continued):

#### **Less: Non-Current Liabilities**

The electronic report will calculate **Non-Current Liabilities** for all account groups. If preparing a paper report, enter the sum of amounts reported in the **Liabilities** reporting category.

#### **Net Current Liabilities**

The electronic report will calculate **Net Current Liabilities** for all funds and account groups. If preparing a paper report, enter the sum of **Total Liabilities** less **Non-Current Liabilities**.

#### **Working Capital**

The electronic report will calculate **Working Capital** for the **Total** column. If preparing a paper report, enter the row total of all of the **Working Capital** amounts reported in the **Worksheet for Completing Balance Sheet Forms**.

#### **Fund Equity**

The electronic report will calculate **Fund Equity** for all funds and account groups. If preparing a paper report, enter the sum of **Total Assets** less **Total Liabilities**.

#### **Contributed Capital**

The electronic report will calculate **Contributed Capital** for the **Total** column. If preparing a paper report, enter the row total of all of the **Contributed Capital** amounts reported in the **Worksheet for Completing Balance Sheet Forms**.

#### **Investment In General Fixed Assets**

Report the total investment in General Fixed Assets.

#### **Retained Earnings:**

##### **Reserved**

The electronic report will calculate **Reserved** amount for the **Total** column. If preparing a paper report, enter the row total of all of the **Retained Earnings-Reserved** amounts reported in the **Worksheet for Completing Balance Sheet Forms**.

##### **Unreserved**

The electronic report will calculate **Unreserved** amount for the **Total** column. If preparing a paper report, enter the row total of all of the **Retained Earnings – Unreserved** amounts reported in the **Worksheet for Completing Balance Sheet Forms**.

#### **Fund Balance:**

##### **Reserved**

The electronic report will calculate **Reserved** amount for the **Total** column. If preparing a paper report, enter the row total of all of the **Fund Balance-Reserved** amounts reported in the **Worksheet for Completing Balance Sheet Forms**.



## Cities Financial Transactions Report Instructions

### Worksheet for Completing Balance Sheet – Account Groups Form – (Continued):

#### **Unreserved Designated**

The electronic report will calculate the **Unreserved Designated** amount for the **Total** column. If preparing a paper report, enter the row total of all of the **Fund Balance-Unreserved Designated** amounts reported in the **Worksheet for Completing Balance Sheet Forms**.

#### **Unreserved Undesignated**

The electronic report will calculate **Unreserved Undesignated** amount for the **Total** column. If preparing a paper report, enter the row total of all of the **Unreserved Undesignated** amounts reported in the **Worksheet for Completing Balance Sheet Forms**.

#### **Total Fund Equity**

The electronic report will calculate **Fund Equity** for all funds and account groups. If preparing a paper report, enter the sum of **Total Assets** less **Total Liabilities**.

#### **Total Column**

The electronic report will calculate the **Total** column. If preparing a paper report, sum the reporting categories across all columns and enter the result on each respective line.

## Cities Financial Transactions Report Instructions

### **Debt Service Reconciliation – Debt Service Reconciliation Balance Sheet and Debt Pages Form:**

The purpose of this form is to reconcile debt payments and balances from all debt forms.

#### **Specific Instructions:**

The electronic report will reconcile the current year debt service payments as reported on the **Schedule of Net Expenditures** and the **Long-Term Bond, Loan, and Capital Lease Debt Schedules**. The electronic report will also reconcile the Outstanding Long-Term Debt balances as reported on the Balance Sheet and Long-Term Debt Schedules. If preparing a paper report, enter the sum of outstanding balances for each reporting category and enter on the respective lines.

Report any adjustments in Column C and explain in a footnote.

The electronic report will calculate the Difference After Adjustments (Column D). If preparing a paper report, calculate this amount as instructed.

#### **Debt Service Reconciliation Income Statement and Debt Pages:**

##### **Bonded Debt**

The electronic report will carry forward the current year bonded debt payments. If preparing a paper report, enter the sum of all **Principal Payment's Made in Current Year** amounts from the **Statement of Bonded Indebtedness Schedules** for the following Bond Types : **General Obligation, Revenue, Improvement District, Other Debt Going to the Balance Sheet, Certificates of Participation, and Pension Obligation.**

##### **Other Long-Term Debt**

The electronic report will carry forward the current year long-term debt payments. If preparing a paper report, enter the sum of all **Amount of Principal Repaid in Current Year** amounts from the **Statement of Long-Term Indebtedness Schedule**—for all Loan Types

##### **State or Federal Financing**

The electronic report will carry forward the current year long-term debt payments. If preparing a paper report, enter the sum of all **Amount Repaid in Current Year** from the **Construction Financed by the United States and/or the State of California Schedule** for all Loan types.

##### **Lease Payments**

The electronic report will carry forward the current year long-term lease payments. If preparing a paper report, enter the sum of all **Current Year Principal Payments** from the **Capital Lease Obligations Worksheet Schedules** .

##### **Total Debt Service**

The electronic report will calculate the **Total Debt Service**. If preparing a paper report, enter the sum of all current year debt payments reported above.

##### **Debt Service from Schedule of Total Expenditures By Major Object Classification**

The electronic report will calculate this amount. If preparing a paper report, enter the sum of **Debt Service: Principal and Lease Payments** as reported on the **Schedule of Total Expenditures By Major Object Classifications**.

## Cities Financial Transactions Report Instructions

### **Debt Service Reconciliation – Debt Service Reconciliation Balance Sheet and Debt Pages Form – (Continued):**

#### **Difference Should be Zero**

The electronic report will calculate this amount. If preparing a paper report, subtract **Debt Service from Schedule of Total Expenditures By Major Object Classification** from **Total Debt Service** and enter result on this line.

#### **Explanation**

If the difference above is not zero, explain the reason why.

#### **Bonded Debt:**

##### **General Obligation**

The electronic report will calculate this amount. If preparing a paper report, enter the outstanding amounts in each column.

##### **Revenue**

The electronic report will calculate this amount. If preparing a paper report, enter the outstanding amounts in each column.

##### **Other Debt**

The electronic report will calculate this amount. If preparing a paper report, enter the outstanding amounts in each column. Note: include only these bonds types: **Improvement District, Other Non-Municipal Debt Going to the Balance Sheet, Other Debt Going to the Balance Sheet, Certificates of Participation, and Pension Obligation.**

#### **Other Long-Term Debt:**

##### **Notes**

The electronic report will calculate this amount. If preparing a paper report, enter the outstanding amounts in each column.

##### **Loans**

The electronic report will calculate this amount. If preparing a paper report, enter the outstanding amounts in each column.

##### **Other**

The electronic report will calculate this amount. If preparing a paper report, enter the outstanding amounts in each column.

#### **State or Federal Financing:**

##### **Notes**

The electronic report will calculate this amount. If preparing a paper report, enter the outstanding amounts in each column.

##### **Loan**

The electronic report will calculate this amount. If preparing a paper report, enter the outstanding amounts in each column.

**Cities Financial Transactions Report Instructions**

**Debt Service Reconciliation – Debt Service Reconciliation  
Balance Sheet and Debt Pages Form – (Continued):**

**Other**

The electronic report will calculate this amount. If preparing a paper report, enter the outstanding amounts in each column.

**Lease Principal**

The electronic report will calculate this amount. If preparing a paper report, enter the outstanding amounts in each column.

## Cities Financial Transactions Report Instructions

### **Consolidated Statement of Assets, Liabilities, and Fund Balance/Working Capital – Balance Sheet Form:**

The purpose of this form is to summarize the **Worksheet for Completing Balance Sheet Schedule** for the **Governmental Funds, Proprietary Funds Types, Fiduciary Fund Types**, and **Account Groups** forms.

#### **Specific Instructions:**

The electronic report will calculate all categories listed for all fund types and account groups. If preparing a paper report, enter the amounts reported in each reporting category for the **General, Special Revenue, Debt Service, Capital Projects, Enterprise, Internal Service, Trust and Agency, General Fixed Assets, General Long-Term Debt**, and **Total** columns as reported on the respective **Worksheet for Completing Balance Sheet** forms.

## Cities Financial Transactions Report Instructions

### **Consolidated Statement of Revenues, Expenditures and Changes in Fund Balance/Working Capital – Consolidated Statement Form:**

The purpose of this form is to summarize the **Schedule of General And Functional Revenues** and the **Schedule of Net Expenditures**. Also reported on this form are over (under) billings of Internal Service Charges, and Beginning and Ending Fund Balance/Working Capital for the fiscal year.

#### **Total Expenditures**

The electronic report will carry forward the amounts as report on the **Schedule of Net Expenditures** forms. If preparing a paper report, enter the total amounts for each category from the respective **Schedule of Net Expenditures** forms.

#### **Functional Revenues**

The electronic report will carry forward the amounts as report on the **Schedule of Net Expenditures** forms. If preparing a paper report, enter the total amounts for each category from the respective **Schedule of Net Expenditures** forms.

#### **Net Expenditures/(Excess) Revenues**

The electronic report will calculate this amount. If preparing a paper report, subtract **Functional Revenues** from **Total Expenditures** and enter the result for each reporting category.

#### **Excess/(Deficiency) of General Revenues Over Net Expenditures**

The electronic report will calculate this amount. If preparing a paper report, enter the sum of the **Total (for General Revenues)** less the **Total (for Net Expenditures/(Excess) Revenues)**.

#### **Excess/(Deficiency) of Internal Service Charges Over Expenses**

The electronic report will carry forward the amount as reported on the **Internal Service Fund Form**. If preparing a paper report, enter the amount reported as **Excess (Deficiency) of Charges Over Expenses** from the **Internal Service Fund Form**.

#### **Beginning Fund Balance/Working Capital**

The electronic report will calculate this amount. If preparing a paper report, enter the beginning fund balance/working capital for the current fiscal year. To provide for continuity of reporting, the ending fund balance/working capital for the last previous report must be shown as the beginning balance of the current year's report. If this balance is incorrect because of errors, audit adjustments, etc., the necessary adjustment(s) can be reported in the **Adjustments (Specify)** category of this form.

#### **Adjustments (Specify)**

Report all the adjustments necessary to bring the previously reported ending Fund Balance/Working Capital to the correct balance. Adjustments reported will be applicable to all the city's funds.

Note: Special Assessment Fund Adjustments will not be reported except as noted on the Statement of Bonded Indebtedness. Pension Trust Fund adjustments will not be reported since the assets and operations will not be reported. Adjustments listed here should already be reported in the year-end fund balances on the **Consolidated Statement of Assets, Liabilities and Fund Balance/Working Capital**.

## Cities Financial Transactions Report Instructions

### Consolidated Statement of Revenues, Expenditures and Changes in Fund Balance/Working Capital – Consolidated Statement Form – (Continued):

The types of adjustments include prior period adjustments, audit adjustments, and rounding.

#### Ending Fund Balance/Working Capital

The electronic report will calculate this amount. If preparing a paper report, enter the sum of the amounts entered in **Excess/(Deficiency) of General Revenues Over Net Expenditures**, **Excess/(Deficiency) of Internal Service Charges over Expenses**, **Beginning Fund Balance/Working Capital**, and any **Adjustments**.

#### Appropriation Limit as of Fiscal Year End

Report the amount of the city's appropriations limit. Do not include the appropriation limit of any dependent special districts.

#### Total Annual Appropriations Subject to the Limit as of Fiscal Year End

Report the amount of the city's annual appropriations that are subject to the appropriations limit established for the fiscal year. Do not include the total annual appropriations subject to the limit for any dependent special districts.

Fund Balance/Working Capital Worksheet			
Fund Type	Fund Equity	Working Capital	Total
<b>Governmental Fund Types:</b>			
General Fund			
Special Revenue Fund			
Debt Service Fund			
Capital Project Fund			
<b>Governmental Fund Type Total</b>			
<b>Proprietary Fund Types:</b>			
Enterprise Fund			
Internal Service Fund			
<b>Fiduciary Fund Types:</b>			
Expendable Trust Fund			
Non-expendable Trust Fund			
<b>Fund Balance/Working Capital Total</b>			

Use this worksheet to calculate the **Ending Fund Balance/Working Capital** amount on the **Consolidated Statement of Revenues, Expenditures and Changes in Fund Balance/Working Capital** form. Use the amounts from the **Worksheet for the Balance Sheet** forms.

## Cities Financial Transactions Report Instructions

### Cost Allocation Guide

#### General Discussion:

The development and continued use of a formal cost accounting system is not currently required, but is desirable and would prove beneficial to the management of any organization.

This Cost Allocation Guide is provided to assist cities in the development of reasonable indirect cost allocations for the purpose of completing the Cities Financial Transactions Report.

The various functions performed by a city can be broken down into those that provide service directly to the populace and those that support the operation of the functions that provide services directly to the populace. The functions that are primarily supportive in nature are referred to as indirect cost centers. The functions that primarily provide services to the populace are referred to as direct cost centers.

The legislative and the management and support functions are defined as direct cost centers. The legislative function includes City Council, City Attorney, City Clerk, City Auditor (if independently elected or legislatively appointed) and the cost of elections. The management and support function includes City Manager or Administrator, Financial Administration, Personnel Administration, and other administration activities that are not billed to other departments.

All indirect cost centers which are not being allocated through the accounting system or billed to other departments must be allocated to appropriate direct cost centers using a reasonable cost allocation base. Cost allocation bases are systematic means of relating indirect costs to direct cost centers. Included in this section is a list of required and optional indirect cost centers and the suggested allocation base for each.

Direct cost centers are defined as the functions specified on the **Schedule of Net Expenditures**.

#### Cost Allocation Worksheet Instructions:

The process of allocating the cost of indirect cost centers to direct cost centers and arriving at the total cost of each direct cost center for the period can be broken down into six steps. The following is a list of these steps and a brief discussion of each step.

1. Identify all cost centers and determine if each is a direct cost center or an indirect cost center.

Identifying all of the cost centers can be done by reviewing an organizational chart for the city and by determining what services the city provides to the community. A further review of each organizational unit will disclose the functional activities performed by each. After identifying all of the activities or cost centers it can be determined whether each cost center is direct or indirect.

The situation will occur where the city's cost centers may include more than one of the activities specified on the reporting forms. The suggested method for handling this situation is addressed in Step 6.



## Cities Financial Transactions Report Instructions

### Cost Allocation Guide – (Continued):

The cost centers can be posted to the Indirect Cost Allocation Worksheet. Post the direct cost centers down the worksheet and the indirect cost centers across the top of the worksheet.

All cost centers can also be posted to the Cost Allocation Summary.

These tasks will have to be undertaken initially but should remain valid until there are organizational or operational changes made by the city, at which time the status of affected cost centers should be reevaluated.

2. Identify and develop the allocation base for each indirect cost center.

Each indirect cost center must be considered individually to determine the allocation base that most closely relates its costs to the service that it provides to other cost centers. It is important to keep in mind that this basis is a systematic means of relating the cost of the support service to the direct cost centers using this service to arrive at a close approximation of the total cost of providing the services of the direct cost centers to the populace. This task will have to be undertaken initially but should remain valid until there are operational or organizational changes made by the city, at which time the allocation bases should be reevaluated.

3. Accumulate all of the operating expenses for each direct and each indirect cost center.

The accounting records should generally provide the operating expense for each cost center. The operating costs are posted to the Cost Allocation Summary, which includes all cost centers.

All necessary information to complete the allocation of indirect costs and to determine the total cost for each direct cost center has been compiled at this point.

4. Allocate the cost of each indirect cost center to the appropriate direct cost centers.

Using the Indirect Cost Allocation Worksheet compute all allocation percentages. Do this by dividing each direct cost center's portion of the base by the total of the allocation base. (The percentage columns should add to 100%).

From the Cost Allocation Summary, post the total operating cost of each indirect cost center to the total line of the Indirect Cost Allocation Worksheet.

The allocations can be computed by multiplying the total indirect cost of each indirect cost center by the previously computed percentages.

5. Accumulate all direct and indirect costs for each direct cost center and determine the total cost for each.

The Cost Allocation Summary already contains all operating costs for all cost centers. In the allocation column, offset the operating cost for each indirect cost center, and from the Indirect Cost Allocation Worksheet, post the allocations. When all allocations have been posted, extend all amounts across the sheet. The total of each allocation column will equal zero. The total column will equal the operating cost column.

## Cities Financial Transactions Report Instructions

### Cost Allocation Guide – (Continued):

6. Indicate the percentage breakdown for cost centers that are made up of more than one activity.

When any of the direct cost centers of the city consist of multiple activities that are required to be broken out for our report, simply indicate the cost center and the percentage breakdown for each activity on the bottom of the cost allocation summary. The breakdown should be on the basis of operating history preferably, but if no history is available a knowledgeable estimate is acceptable.

Upon completion of these six steps the information is available to complete the Operating Expenditures category of the Schedule of Net Expenditures.

#### Definitions:

**Cost Centers** – points at which the accounting system captures the costs associated with specific activities or groups of activities.

**Support Activities** – those activities that primarily supply services to other departments or activities.

**Operating Activities** – those activities that primarily or exclusively provide service to the general public.

**Indirect Cost Center** – same as support activities.

**Direct Cost Center** – same as operating activities.

**Allocation Basis** – a logical basis upon which to allocate indirect costs to other cost centers. Example: cost of buildings can logically be allocated on the basis of square feet occupied by each activity.

**Operating Costs** – the cost of salaries, retirement, employee fringe benefits, materials and supplies, and all other services purchased that are not deemed to be capital outlays. Operating costs do not include capital outlays or debt service costs.

#### Suggested Allocation Bases:

<u>Type of Service</u>	<u>Suggested Allocation Base</u>
<b><u>Allocation REQUIRED:</u></b>	
Buildings	Square feet occupied
Building Maintenance	Square feet occupied
Communications	Percent of usage
Corporation Yard	Percent of usage
Damage Settlements	Direct identification
Fidelity Bonding Program	Number of bonded employees
General Services	See specific type of service
Health Insurance	Number of employees
Insurance	Breakdown from insurance carrier, if not available use operating costs of direct costs centers

## Cities Financial Transactions Report Instructions

### Cost Allocation Guide – (Continued):

#### Suggested Allocation Bases:

<u>Type of Service</u>	<u>Suggested Allocation Base</u>
<b><u>Allocation REQUIRED:</u></b>	
Local Telephone	Number of telephone instruments
Motor Pool	Mileage or number of days used
OASDI	Number of employees
Printing and Reproduction	Direct hours, pages printed, etc.
Retirement	Salaries
Shops	Percent of usage
<b><u>Allocation OPTIONAL:</u></b>	
Data Processing	Computer time
Mail and Messenger Service	Number of documents handled or number of employees served
Personnel Administration	Number of employees
Warehousing	Percent of usage

## Cities Financial Transactions Report Instructions

### List Of City Revenues and Expenditures

#### City Revenues:

Report all revenues on the **Schedule of General and Functional Revenues**.

#### Revenues:

1976 Park Bond Grant  
1980 Park Bond Grant  
AB2766 – Air Quality Grant  
Abandoned Vehicle  
Abatement of Weeds  
Accident Reports  
Admission Tax  
Air Quality Grant  
Aircraft Taxes  
Airport Grant (State)  
  
Alarm Systems Franchise  
Alcoholic Beverage License Fee  
Ambulance Fee  
Ambulance Service Charge  
Animal Licenses  
Animal Shelter Fee  
Annexation Filing Fees  
  
Anti-Litter Grant (Federal)  
Appeal Fee  
  
Application Fee  
  
Architectural Review Fees  
Assessments (Fire)  
Assessments (Other)  
Assessments (Paramedics)  
Assessments (Police)  
Assessments (Street Lighting)  
Asset Seizures  
Aviation Grants (Federal)  
Aviation Grants (State)  
  
Bedroom Tax  
Benefit Assessment – Fire  
Benefit Assessment – Lighting

#### Reporting Category:

Intergovernmental – State – Other State Grants (Specify)  
Intergovernmental – State – Other State Grants (Specify)  
Intergovernmental – State – Other State Grants (Specify)  
Intergovernmental – State – Other State Grants (Specify)  
Current Service Charges – Weed and Lot Cleaning  
Current Service Charges – Special Police Department Services  
Taxes – Admission Tax  
Intergovernmental – State – Other State Grants (Specify)  
Taxes – Other (Specify)  
Intergovernmental – State – Other State Grants from Enterprise Activities  
Taxes – Franchises  
Intergovernmental – State – Other State Grants (Specify)  
  
Current Service Charges – First Aid and Ambulance Charges  
Current Service Charges – First Aid and Ambulance Charges  
Licenses and Permits – Animal Licenses  
Current Service Charges – Animal Shelter Fees and Charges  
Current Service Charges – Other Current Service Charges (Specify)  
  
Intergovernmental – Federal – Other Federal Grants (Specify)  
Current Service Charges – Other Current Service Charges (Specify)  
Current Service Charges – Other Current Service Charges (Specify)  
  
Current Service Charges – Plan Checking Fees  
Special Benefit Assessments for Operations – Fire  
Special Benefit Assessments for Operations – Other  
Special Benefit Assessments for Operations – Paramedics  
Special Benefit Assessments for Operations – Police  
Special Benefit Assessments for Operations – Lighting  
Fines and Forfeitures – Forfeitures and Penalties  
Intergovernmental – Federal – Other Federal Grants (Specify)  
Intergovernmental – State – Other State Grants from Enterprise Activities  
  
Taxes – Construction Development Taxes  
Special Benefit Assessments for Operations – Fire  
Special Benefit Assessments for Operations – Lighting

## Cities Financial Transactions Report Instructions

### Revenues:

Benefit Assessment – Paramedic  
 Benefit Assessment – Police  
 Bicycle License  
 Bingo Permits  
 Birth Certificates  
  
 Black Gold Library Grant  
 Blind Veterans Property Tax Exemption  
 Book – Fines  
 Book – Lost or Damaged  
 Book – Sales  
 Building Permits  
 Building Permits – Penalties  
 Building Rentals  
  
 Building License – Penalties  
 Building License – Tax  
  
 Cable TV Application Fees  
  
 Cable TV Franchise  
 Cafeteria Revenue  
  
 California Council on Criminal Justice  
 Candidate Filing Fees  
  
 Cash Overage  
 Cemetery Revenue  
 Certificates of Participation Proceeds  
 Certification and Filing Fees  
  
 Certified Copies  
  
 Charges for Current Services – Miscellaneous  
 Cigarette Tax  
 Civil Defense Grant (Federal)  
 Civil Defense Grant (State)  
 Code Compliance Fees  
  
 Community Center Rentals

### Reporting Category:

Special Benefit Assessments for Operations – Paramedics  
  
 Special Benefit Assessments for Operations – Police  
 Licenses and Permits – Bicycle Licenses  
 Licenses and Permits – Other Licenses and Permits (Specify)  
 Current Service Charges – Other Current Service Charges (Specify)  
 Intergovernmental – State – Other State Grants (Specify)  
 Intergovernmental – State – Other State Grants (Specify)  
  
 Current Service Charges – Library Fines and Fees  
 Current Service Charges – Library Fines and Fees  
 Other Revenues – Sale of Real and Personal Property  
 Licenses and Permits – Construction Permits  
 Licenses and Permits – Construction Permits  
 Revenue from Use of Money and Property – Rents and Concessions  
  
 Taxes – Business License Taxes  
 Taxes – Business License Taxes  
  
 Current Service Charges – Other Current Service Charges (Specify)  
 Taxes – Franchises  
 Revenue From Use of Money and Property – Rents and Concessions  
 Intergovernmental – Federal – Other Federal Grants (Specify)  
  
 Current Service Charges – Other Current Service Charges (Specify)  
 Other Revenues – Other Sources of Revenues (Specify)  
 Current Service Charges – Cemetery Revenues  
 Other Financing Sources – Other Debt Proceeds  
  
 Current Service Charges – Other Current Service Charges (Specify)  
 Current Service Charges – Other Current Service Charges (Specify)  
 Current Service Charges – Other Current Service Charges (Specify)  
 Taxes – Other (Specify)  
 Intergovernmental – Federal – Other Federal Grants (Specify)  
 Intergovernmental – State – Other State Grants (Specify)  
 Current Service Charges – Engineering Fees, Inspections and Other  
 Revenue from Use of Money and Property – Rents and Concessions

## Cities Financial Transactions Report Instructions

### Revenues:

Community Development Block Grant  
 Compensation Insurance Reimbursement  
 Concessions  
 Concessions (Park and Recreation)  
 Condominium Conversion Fees  
 Connection Fees – Sewer  
 Connection Fees – Water  
 Construction Development Fees  
 Construction Permits  
 Construction Tax  
 Contractor Reimbursement  
 Contributions from Non-Governmental Sources  
 Copy Fees  
 County Grant of State Gasoline  
 County Grants  
 Court Fines  
 Crossing Guards  
 Current Service Charges – (Miscellaneous)  
 Damage Reimbursement  
 Dance Permits  
 Day Care Permits  
 Death Certificates  
 Design Review  
 Disabled Veterans Property Tax Exemption  
 Document Stamp Tax  
 Documented Vessel  
 Dog Licenses  
 Donations  
 Drainage Fees  
 Drainage Service  
 Dumping Charges – Refuse

### Reporting Category:

Intergovernmental – Federal – Community Development Block Grant  
 Other Revenues – Other Sources of Revenues (Specify)  
 Revenue from Use of Money and Property – Rents and Concessions  
 Revenue from Use of Money and Property – Rents and Concessions  
 Taxes – Other (Specify)  
 Current Service Charges – Sewer Connection Fees  
 Current Service Charges – Water Connection Fees  
 Taxes – Construction Development Taxes  
 Licenses and Permits – Construction Permits  
 Taxes – Construction Development Taxes  
 Current Service Charges – Other Current Service Charges (Specify)  
 Other Revenues – Contributions From Non-Government Sources  
 Current Service Charges – Other Current Service Charges (Specify)  
 Intergovernmental – County – County Grants of State Gasoline Tax  
 Intergovernmental – County – Other County Grants  
 Taxes – Other Fines  
 Current Service Charges – Other Current Service Charges (Specify)  
 Current Service Charges – Other Current Service Charges (Specify)  
 Other Revenues – Other Sources of Revenues (Specify)  
 Licenses and Permits – Other Licenses and Permits (Specify)  
 Licenses and Permits – Other Licenses and Permits (Specify)  
 Current Service Charges – Other Current Service Charges (Specify)  
 Current Service Charges – Plan Checking Fees  
 Intergovernmental – State – Other State Grants (Specify)  
 Taxes – Real Property Transfer Taxes  
 Intergovernmental – State – Other State Grants (Specify)  
 Licenses and Permits – Animal Licenses  
 Other Revenues – Contributions From Non-Government Sources  
 Taxes – Construction Development Taxes  
 Current Service Charges – Other Current Service Charges (Specify)  
 Current Service Charges – Solid Waste Revenues

## Cities Financial Transactions Report Instructions

### Revenues:

### Reporting Category:

EPA Grant	Intergovernmental – Federal – Other Federal Grants (Specify)
Electric Franchise	Taxes – Franchises
Electric Revenues	Current Service Charges – Electric Revenues
Electrical Permits	Licenses and Permits – Construction Permits
Elevator Permits	Licenses and Permits – Other Licenses and Permits (Specify)
Employment Development Act – Grants	Intergovernmental – Federal – Other Federal Grants (Specify)
Encroachment Permits	Licenses and Permits – Streets and Curb Permits
Engineering Field Inspection	Current Service Charges – Engineering Fees, Inspections and Other
Environmental Impact Report Fees	Current Service Charges – Other Current Service Charges (Specify)
Equipment – Sale of	Other Revenues – Sale of Real and Personal Property
Excavation Permits	License and Permits – Construction Permits
FAA Grant	Intergovernmental – Federal – Other Federal Grants (Specify)
Facility Use Fees	Fines and Forfeitures – Rents and Concessions
Federal Aid Urban (FAU Grant)	Intergovernmental – Federal – Other Federal Grants (Specify)
Federal Disaster Assistance	Intergovernmental – Federal – Other Federal Grants (Specify)
Federal Grants	Intergovernmental – Federal – Other Federal Grants (Specify)
Federal Revenue Sharing	Intergovernmental – Federal – Other Federal Grants (Specify)
Federal Safer Off-Systems	Intergovernmental – Federal – Other Federal Grants (Specify)
Federal Safer Roads	Intergovernmental – Federal – Other Federal Grants (Specify)
Field Rentals	Revenue from Use of Money and Property – Rents and Concessions
Filing and Certification Fees	Current Service Charges – Other Current Service Charges (Specify)
Filming Permits	Licenses and Permits – Other Licenses and Permits (Specify)
Financial Aid to Local Agencies	Intergovernmental – State – Motor Vehicle In-Lieu Tax
Fire Fighter Services	Current Service Charges – Special Fire Department Services
Fire Inspection Fees	Current Service Charges – Special Fire Department Services
Fire Permits	Licenses and Permits – Other Licenses and Permits (Specify)
Firearms Permits	Licenses and Permits – Other Licenses and Permits (Specify)
Fireworks Permits	Licenses and Permits – Other Licenses and Permits (Specify)
Firing Range Revenue	Current Service Charges – Other Current Service Charges (Specify)
First Aid Station Charge	Current Service Charges – First Aid and Ambulance Service Charges
Fishing Boat Exemptions	Intergovernmental – State – Other State Grants (Specify)
Forfeitures	Fines and Forfeitures – Forfeitures and Penalties
Franchise Fees	Taxes – Franchises
Gains on Sale of Securities	Revenue from Use of Money and Property – Investment Earnings
Garage Sale Permits	Licenses and Permits – Other Licenses and Permits (Specify)
Garbage Collection	Current Service Charges – Solid Waste Revenue
Garbage Franchise	Taxes – Franchises

## Cities Financial Transactions Report Instructions

### Revenues:

Gas Franchise  
 Gas Revenues  
 Gas Royalties  
 Gas Tax (2106, 2107, 2107.5)  
 Gas Tax Interest Earnings  
 Geothermal Revenues  
  
 Golf Fees  
 Government Property –  
     Damage  
 Government Property – Sales  
 Grading Permits  
 Grants (County)  
 Grants (Federal)  
 Grants (State)  
 Green Fees – Golf  
 Gun Permits  
  
 Highway Carriers Uniform  
     Business License Tax  
 Highway Construction (State) –  
     SB 300  
 Highway Maintenance (Other  
     than State)  
 Homeowners Property Tax  
     Relief  
 Hospital Revenues  
 Hotel Room Tax  
 House Moving Permits  
 Housing Revenues  
 Hydrant Rental (Water  
     Enterprise)  
  
 Impact Fees – Parks, Traffic,  
     Capital Improvements  
 In-Lieu Taxes  
 In-Lieu Parking Tax  
 Industrial Waste License  
     (Permits)  
 Inspection Fees  
  
 Inspections (Fire Departments)  
 Insurance Rebates  
 Insurance Recoveries on  
     Damaged Property

### Reporting Category:

Taxes – Franchises  
 Current Service Charges – Gas Revenues  
 Revenue from Use of Money and Property – Royalties  
 Intergovernmental – State – Gasoline Tax  
 Revenue from Use of Money and Property – Investment Earnings  
 Current Service Charges – Other Current Service Charges  
     (Specify)  
 Current Service Charges – Golf Course Fees  
 Other Revenues – Other Sources of Revenues (Specify)  
  
 Other Revenues – Sale of Real and Personal Property  
 Licenses and Permits – Construction Permits  
 Intergovernmental – County – Other County Grants  
 Intergovernmental – Federal – Other Federal Grants (Specify)  
 Intergovernmental – State – Other State Grants (Specify)  
 Current Service Charges – Golf Course Fees  
 Licenses and Permits – Other Licenses and Permits (Specify)  
  
 Intergovernmental – State – Other State Grants (Specify)  
  
 Intergovernmental – State – Other State Grants (Specify)  
  
 Current Service Charges – Other Current Service Charges  
     (Specify)  
 Intergovernmental – State – Homeowners Property Tax Relief  
  
 Current Service Charges – Hospital Revenues  
 Taxes – Transient Lodging Taxes  
 Licenses and Permits – Other Licenses and Permits (Specify)  
 Current Service Charges – Housing Revenues  
 Current Service Charges – Water Service Charges  
  
 Taxes – Construction Development Taxes  
  
 Other Taxes In-Lieu  
 Other Taxes In-Lieu  
 Licenses and Permits – Other Licenses and Permits (Specify)  
  
 Current Service Charges – Engineering Fees, Inspections and  
     Other  
 Current Service Charges – Special Fire Department Services  
 Other Revenues – Other Sources of Revenues (Specify)  
 Other Revenues – Other Sources of Revenues (Specify)



## Cities Financial Transactions Report Instructions

### Revenues:

Insurance Refunds or Dividends  
Interest Earnings  
Interest and Penalties on Delinquent Tax  
Investment Earnings  
  
Land Rentals  
  
Land Sales  
Land and Water Conservation Grant  
Lease Revenues  
Library Fees (From County)  
Library Fines and Fees  
Library Grant (SB358)  
Licenses and Permits  
Lighting Benefit Assessment  
Litter Control Grant  
Livestock Tax  
Loans  
Local Agency Reimbursement Fund  
Local Transportation Fund (LTF – Transit)  
Local Transportation Fund (LTF – Non-Transit Purposes)  
Losses on Sale of Securities  
Lot Cleaning  
  
Maintenance of State Highways  
  
Mandated Cost Reimbursements  
Map Checking Fees  
Map Sales  
  
Marina Charges  
  
Mechanical Permits  
Micro-Filming Charges  
  
Mineral Royalties  
Miscellaneous Licenses and Permits  
Miscellaneous Revenues  
Mobile Home Fees

### Reporting Category:

Other Revenues – Other Sources of Revenues (Specify)  
  
Revenue from Use of Money and Property – Investment Earnings  
Taxes – Interest, Penalties and Delinquent Taxes  
  
Revenue from Use of Money and Property – Investment Earnings  
  
Revenue from Use of Money and Property – Rents and Concessions  
Other Revenues – Sale of Real and Personal Property  
Intergovernmental – Federal – Other Federal Grants (Specify)  
  
Revenue from Use of Money and Property – Investment Earnings  
Current Service Charges – Library Fines and Fees  
Current Service Charges – Library Fines and Fees  
Intergovernmental – State – Other State Grants (Specify)  
Licenses and Permits – Other Licenses and Permits (Specify)  
Special Benefit Assessments for Operations – Lighting  
Intergovernmental – State – Other State Grants (Specify)  
Taxes – Other (Specify)  
Other Financing Sources – Other Debt Proceeds  
Intergovernmental – State – Other State Grants (Specify)  
  
Taxes – Transportation Tax – Transit  
  
Taxes – Transportation Tax–Non-Transit  
  
Revenue from Use of Money and Property – Investment Earnings  
Current Service Charges – Weed and Lot Cleaning  
  
Current Service Charges – Other Current Service Charges (Specify)  
Intergovernmental – State – Mandated Cost  
  
Current Service Charges – Plan Checking Fees  
Current Service Charges – Other Current Service Charges (Specify)  
Current Service Charges – Other Current Service Charges (Specify)  
Licenses and Permits – Other Licenses and Permits (Specify)  
Current Service Charges – Other Current Service Charges (Specify)  
Revenue from Use of Money and Property – Royalties  
Licenses and Permits – Other Licenses and Permits (Specify)  
  
Other Revenues – Other Sources of Revenues (Specify)  
Licenses and Permits – Other Licenses and Permits (Specify)

## Cities Financial Transactions Report Instructions

### Revenues:

Motel/Hotel Tax  
Motion Picture Exemptions  
Motor Vehicle In-Lieu Taxes  
Museum Fees

Notes

Occupancy Tax (Transient Lodging)  
Off-Systems Road Grant  
Off-Highway Motor Vehicle In-Lieu Fee  
Oil Royalties  
Open Space Grant  
Other County Grants  
Other Non-Property Taxes

P.O.S.T.

Parade Permits  
Paramedic Benefit Assessment  
Park Acquisition – 1976 Bond Park Act  
Park Development Tax  
Park Improvement – State Grant

Park Income  
Park Maintenance Charges

Parking Facilities (Revenue)  
Parking Fines  
Parking Lot Revenue  
Parking Meter Revenue  
Parking Permits  
Parking Tax  
Pay Phone (Concession)

Pay Phone (Reimbursement)  
Payment for City Damages  
Peace Officers Standards and Training  
Penalties (Other Than Delinquent Taxes)  
Penalties on Delinquent Property Taxes  
Personal Property Sales

### Reporting Category:

Taxes – Transient Lodging Taxes  
Intergovernmental – State – Other State Grants (Specify)  
Intergovernmental – State – Motor Vehicle In-Lieu Tax  
Current Service Charges – Parks and Recreation Fees

Other Financing Sources – Note Proceeds

Taxes – Transient Lodging Taxes  
Intergovernmental – State – Other State Grants (Specify)  
Intergovernmental – State – Off Highway Motor Vehicle Fee  
Revenue from Use of Money and Property – Royalties  
Intergovernmental – State – Other State Grants (Specify)  
Intergovernmental – County – Other County Grants  
Taxes – Other

Intergovernmental – State – Peace Officers Standards and Training  
Licenses and Permits – Other Licenses and Permits (Specify)  
Special Benefit Assessments for Operations – Paramedics  
Intergovernmental – State – Other State Grants (Specify)  
Taxes – Construction Development Taxes  
Intergovernmental – State – Other State Grants (Specify)  
Current Service Charges – Parks and Recreation Fees  
Current Service Charges – Other Current Service Charges (Specify)  
Current Service Charges – Parking Facilities  
Fines and Forfeitures – Other Fines  
Current Service Charges – Parking Facilities  
Current Service Charges – Parking Facilities  
Licenses and Permits – Other Licenses and Permits (Specify)  
Taxes – Parking Tax  
Revenue from Use of Money and Property – Rents and Concessions  
Other Revenues – Other Sources of Revenues (Specify)  
Other Revenues – Other Sources of Revenues (Specify)  
Intergovernmental – State – Peace Officers Standards and Training  
Fines and Forfeitures – Forfeitures and Penalties  
Taxes – Interest, Penalties and Delinquent Taxes  
Other Revenues – Sale of Real and Personal Property

## Cities Financial Transactions Report Instructions

### Revenues:

Photocopy Sales

Piers

Pipelines Franchise

Planning Fees (Checking)

Planning Project Fees

Plumbing Permits

Police Benefit Assessment

Police Department Services

Police Permits

Prisoners – City Care of

Proceeds of Certificates of  
Participation

Proceeds of General Obligation  
Bonds

Proceeds of Improvement  
District Bonds

Proceeds of Long-Term Notes

Proceeds of Revenue Bonds

Property Lease

Property Tax – Current –  
Secured

Property Tax – Current –  
Unsecured

Property Tax – Prior – Secured

Property Tax – Prior –  
Unsecured

Property Transfer Tax

Public Telephone Revenue  
Concession

Public Works Repair Fee

Publication Sales

Quasi-External Transactions

Quimby Act (Park Development  
– Taxes)

Racehorse Tax

Real Property Sales

Real Property Transfer Tax

Recreation Income

Recreational Programs

### Reporting Category:

Current Service Charges – Other Current Service Charges  
(Specify)

Current Service Charges – Other Current Service Charges  
(Specify)

Taxes – Franchises

Current Service Charges – Plan Checking Fees

Current Service Charges – Other Current Service Charges  
(Specify)

Licenses and Permits – Construction Permits

Special Benefit Assessments for Operations – Police

Current Service Charges – Special Police Department Services

Licenses and Permits – Other Licenses and Permits (Specify)

Current Service Charges – Special Police Department Services

Other Financing Sources – Other Debt Proceeds

Other Financing Sources – General Obligation Bond Proceeds

Other Financing Sources – Improvement District Bond Proceeds

Other Financing Sources – Note Proceeds

Other Financing Sources – Revenue Bond Proceeds

Revenue From Use of Money and Property – Rents and  
Concessions

Taxes – Secured and Unsecured Property Taxes

Taxes – Secured and Unsecured Property Taxes

Taxes – Property Taxes – Prior

Taxes – Property Taxes – Prior

Taxes – Real Property Transfer Taxes

Revenue From Use of Money and Property – Rents and  
Concessions

Current Service Charges – Other Current Service Charges  
(Specify)

Current Service Charges – Other Current Service Charges  
(Specify)

Current Service Charges – Quasi-External Transactions

Taxes – Construction Development Taxes

Taxes – Other (Specify)

Other Revenues – Sale of Real and Personal Property

Taxes – Real Property Transfer Taxes

Current Service Charges – Parks and Recreation Fees

Current Service Charges – Parks and Recreation Fees

## Cities Financial Transactions Report Instructions

### Revenues:

Recycling Grant (AB939)  
 Recycling Revenue  
 Redevelopment Agency –  
     Reimbursement Fees  
 Redevelopment Agency –  
     Contribution  
 Refunds  
 Refuse Collection  
 Refuse Dump Charges  
 Refuse Franchise  
 Refuse Sales  
 Reimbursed Expenses (Current  
     Year)  
 Reimbursed Expenses (Prior  
     Year)  
 Rents and Concessions  
  
 Rental of Properties  
  
 Residential Inspections  
  
 Residential Rental Tax  
 Revenues from Miscellaneous  
     use of Money and Property  
 Royalties  
  
 Safer Roads (Federal Grant)  
 Sale of General Obligation  
     Bonds  
 Sale of Improvement District  
     Bonds  
 Sale of Real and Personal  
     Property  
 Sale of Refuse  
  
 Sale of Revenue Bonds  
 Sales Tax Reimbursement  
     (Section 2230)  
 Sales and Use Taxes  
 Sales of Maps and Publications  
  
 Sales of Water  
 SB 300 Revenue (Sections  
     2126 and 2127)  
 Senior Citizen's Nutrition Grant  
 Service Installations – Sewer  
 Sewer Connection Fee

### Reporting Category:

Intergovernmental – State – Other State Grants (Specify)  
 Current Service Charges – Solid Waste Revenues  
 Current Service Charges – Other Current Service Charges  
     (Specify)  
 Other Revenues – Other Sources of Revenues (Specify)  
  
 Other Revenues – Other Sources of Revenues (Specify)  
 Current Service Charges – Solid Waste Revenues  
 Current Service Charges – Solid Waste Revenues  
 Taxes – Franchises  
 Current Service Charges – Sales of Refuse  
 Current Service Charges – Other Current Service Charges  
     (Specify)  
 Other Revenues – Other Sources of Revenues (Specify)  
  
 Revenue From Use of Money and Property – Rents and  
     Concessions  
 Revenue From Use of Money and Property – Rents and  
     Concessions  
 Current Service Charges – Engineering Fees, Inspections and  
     Other  
 Taxes – Other (Specify)  
 Revenue From Use of Money and Property – Other 1 or 2  
  
 Revenue From Use of Money and Property – Royalties  
  
 Intergovernmental – Federal – Other Federal Grants (Specify)  
 Other Financing Sources – General Obligation Bond Proceeds  
  
 Other Financing Sources – Improvement District Bond Proceeds  
  
 Other Revenues – Sale of Real and Personal Property  
  
 Current Service Charges – Engineering Fees, Inspections and  
     Other  
 Other Financing Sources – Revenue Bond Proceeds  
 Intergovernmental – State – Other State Grants (Specify)  
  
 Taxes – Sales and Use Taxes  
 Current Service Charges – Other Current Service Charges  
     (Specify)  
 Current Service Charges – Water Service Charges  
 Intergovernmental – State – Other State Grants (Specify)  
  
 Intergovernmental – Federal – Other Federal Grants (Specify)  
 Current Service Charges – Sewer Connection Fees  
 Current Service Charges – Sewer Connection Fees

## Cities Financial Transactions Report Instructions

### Revenues:

Sewer Permits  
 Sewer Service Charge  
 Shooting Range Revenues  
  
 Sign Permits  
 Solar Permits  
 Spa Permits  
 Special Activities Fee  
 Special Benefit Assessments – Fire  
 Special Benefit Assessments – Lighting  
 Special Benefit Assessments – Paramedics  
 Special Benefit Assessments – Police  
 Special Benefit Assessments – Other  
 Special Community Service Charges  
 Special Events Fee  
 Special Fire Department Services  
 Special Police Department Services  
 Special Public Works Services  
 Special Supplemental Subvention  
 Stables  
  
 Stadium Revenues  
 State Alcoholic Beverage License Services  
 State Cigarette Tax  
 State Gas Tax (2106, 2107, 2107.5)  
 State Grants  
 State Highway Construction  
 State Highway Maintenance  
 State Homeowners Property Tax Relief  
 State Mandated Cost Reimbursements  
 State Motor Vehicle In-Lieu Taxes

### Reporting Category:

Licenses and Permits – Construction Permits  
 Current Service Charges – Sewer Service Charges  
 Revenue From Use of Money and Property – Rents and Concessions  
  
 Licenses and Permits – Other Licenses and Permits  
 Licenses and Permits – Construction Permits  
 Licenses and Permits – Construction Permits  
 Licenses and Permits – Other Licenses and Permits (Specify)  
 Special Benefit Assessments for Operations – Fire  
  
 Special Benefit Assessments for Operations – Lighting  
  
 Special Benefit Assessments for Operations – Paramedics  
  
 Special Benefit Assessments for Operations – Police  
  
 Special Benefit Assessments for Operations – Other  
  
 Current Service Charges – Other Current Service Charges (Specify)  
 Licenses and Permits – Other Licenses and Permits (Specify)  
 Current Service Charges – Special Fire Department Services  
  
 Current Service Charges – Special Police Department Services  
  
 Current Service Charges – Other Current Service Charges (Specify)  
 Intergovernmental – State – Other 1  
  
 Current Service Charges – Other Current Service Charges (Specify)  
 Current Service Charges – Stadium Revenues  
 Intergovernmental – State – Other State Grants (Specify)  
  
 Intergovernmental – State – Other State Grants (Specify)  
 Intergovernmental – State – Gasoline Tax  
  
 Intergovernmental – State – Other State Grants (Specify)  
 Intergovernmental – State – Other State Grants (Specify)  
 Intergovernmental – State – Other State Grants (Specify)  
 Intergovernmental – State – Homeowners Property Tax Relief  
  
 Intergovernmental – State – Mandated Cost  
  
 Intergovernmental – State – Motor Vehicle In-Lieu Tax

## Cities Financial Transactions Report Instructions

### Revenues:

State Subvention (Property Tax) HOPTR  
 State Trailer Coach In-Lieu Tax  
 State Transit Assistance Funds – HOPTR  
 State Transit Assistance Funds – Non-Transit  
 Storm Drain Fee  
 Street Lighting Assessments  
 Street Sweeping Reimbursement  
 Street Tree Fees  
  
 Street and Curb Permits  
 Street, Sidewalk and Curb Repairs  
 Subdivision Fees  
 Subpoena Fee  
  
 Subvention (Property Tax) HOPTR  
 Supplemental Roll – Secured and Unsecured  
 Supplemental Roll – Voter Approved Indebtedness  
 Supplemental Roll – Prior Years  
 Swap Meet Permits  
 Swimming Pool Revenue  
  
 Tax Deeded Sales  
 Tax Redemption  
 Taxes – Business License  
 Taxes – Levied for Voter Approval  
 Taxes – Livestock  
 Taxes – Property Transfer  
 Taxes – Race House  
 Taxes – Sales and Use  
 Taxes – In-Lieu  
 Taxi Franchise  
 Timber Yield Tax  
 Traffic Safety Grant (Federal)  
 Traffic Grant (State)  
 Trailer Coach In-Lieu Tax  
 Transient Lodging Tax

### Reporting Category:

Intergovernmental – State – Homeowners Property Tax Relief  
  
 Intergovernmental – State – Motor Vehicle In-Lieu Tax  
 Taxes – Transportation Tax – Transit  
  
 Taxes – Transportation Tax – Non-Transit  
  
 Taxes – Construction Development Taxes  
 Special Benefit Assessments for Operations – Lighting  
 Current Service Charges – Street, Sidewalk and Curb Repairs  
  
 Current Service Charges – Other Current Service Charges (Specify)  
 Licenses and Permits – Streets and Curb Permits  
 Current Service Charges – Street, Sidewalk and Curb Repairs  
  
 Current Service Charges – Zoning and Subdivision Fees  
 Current Service Charges – Other Current Service Charges (Specify)  
 Intergovernmental – State – Homeowners Property Tax Relief  
  
 Taxes – Supplemental Roll Secured and Unsecured Tax  
  
 Taxes – Supplemental Roll Voter Approved Indebtedness Tax  
  
 Taxes – Supplemental Roll Property Taxes – Prior  
  
 Licenses and Permits – Other Licenses and Permits  
 Current Service Charges – Parks and Recreation Fees  
  
 Taxes – Property Taxes – Prior  
 Taxes – Property Taxes – Prior  
 Taxes – Business License Taxes  
 Taxes – Voter Approved Indebtedness Property Tax  
  
 Taxes – Other Property Taxes  
 Taxes – Real Property Transfer Taxes  
 Taxes – Other Property Taxes  
 Taxes – Sales and Use Taxes  
 Other Taxes In-Lieu  
 Taxes – Franchise  
 Taxes – Other  
 Intergovernmental – Federal – Other Federal Grants (Specify)  
 Intergovernmental – State – Other State Grants (Specify)  
 Intergovernmental – State – Motor Vehicle In-Lieu Tax  
 Taxes – Transient Lodging Taxes

## Cities Financial Transactions Report Instructions

### Revenues:

Transit Revenues  
 Transportation Development Act (TDA)  
 Transportation Tax (Non-Transit)  
 Transportation Tax (Transit)  
 TV Franchise  
  
 Urban Development (Federal Grant)  
 Use Permits  
 Utility Billing Service (Non-Enterprise Utility)  
 Utility Users Tax  
  
 Variance Permits  
 Vehicle Code Fines  
 Vending Machine Revenue  
  
 Vital Statistics  
  
 Voter Approved Property Taxes  
  
 Wharf Fees  
  
 Waste Collection  
 Water Connection Fees  
 Water Franchise (Non-City Operation)  
 Water Service Charges  
 Weed Abatement  
 Workers Compensation  
 Workforce Investment Act (WIA)  
  
 Xerox Fees  
  
 Youth Services Grant  
  
 Zoning Fees

### Reporting Category:

Current Service Charges – Transit Revenues  
 Taxes – Transportation Tax – Transit  
  
 Taxes – Transportation Tax – Non-Transit  
  
 Taxes – Transportation Tax – Transit  
 Taxes – Franchises  
  
 Intergovernmental – Federal – Other Federal Grants (Specify)  
  
 Licenses and Permits – Other Licenses and Permits (Specify)  
 Current Service Charges – Other Current Service Charges (Specify)  
 Taxes – Utility Users Taxes  
  
 Licenses and Permits – Other Licenses and Permits (Specify)  
 Fines and Forfeitures – Vehicle Code Fines  
 Revenue From Use of Money and Property – Rents and Concessions  
 Current Service Charges – Other Current Service Charges (Specify)  
 Taxes – Voter Approved Indebtedness Property Taxes  
  
 Current Service Charges – Other Current Service Charges (Specify)  
 Current Service Charges – Solid Waste Revenues  
 Current Service Charges – Water Connection Fees  
 Taxes – Franchises  
  
 Current Service Charges – Water Service Charges  
 Current Service Charges – Weed and Lot Cleaning  
 Other Revenues – Other Sources of Revenues (Specify)  
 Intergovernmental – Federal – Workforce Investment Act (WIA)  
  
 Current Service Charges – Other Current Service Charges (Specify)  
  
 Intergovernmental State – Other State Grants (Specify)  
  
 Current Service Charges – Zoning and Subdivision Fees

## Cities Financial Transactions Report Instructions

### City Expenditures:

Report all expenditures on the **Schedule of Net Expenditures**.

#### Expenditures:

Advertising (Community Promotion)  
Agent Fee – Report with Interest  
Airports  
Ambulance Service  
Animal Regulation  
Annual Audit (Auditor's Fee)  
Art Exhibits  
Assessing and Collecting Fees  
Auditorium

Bikeways  
Boards  
Bridge Construction and Repair  
Building Inspection

Building Maintenance  
Building Regulation

Buildings

Cable T.V.

Capital Improvements  
Cemeteries  
Central Services (Department)  
Chamber of Commerce  
Christmas Decorations  
City Administrative Officer  
City Attorney  
City Clerk  
City Controller  
City Council  
City Engineer

City Finance Officer  
City Hall Improvement  
City Manager  
City Prosecutor  
City Treasurer  
Civic Auditorium (Lease Payment)

Civil Defense

#### Reporting Category:

Community Development – Community Promotion  
Allocate

Transportation – Airports

Public Safety – Emergency Medical Services

Public Safety – Animal Regulation

General Government – Management and Support

Culture and Leisure – Museums

General Government – Legislative

Culture and Leisure – Community Centers and Auditoriums

Transportation – Streets/Highways/Storm Drains

General Government – Management and Support

Transportation – Streets/Highways/Storm Drains

Community Development – Construction and Engineering  
Regulation Enforcement

Allocate

Community Development – Construction and Engineering  
Regulation Enforcement

Allocate

Community Development – Other Community  
Development 1 or 2

Allocate

Health – Cemeteries

Allocate

Community Development – Community Promotion

Community Development – Community Promotion

General Government – Management and Support

General Government – Legislative

General Government – Legislative

General Government – Management and Support

General Government – Legislative

Community Development – Construction and Engineering  
Regulation Enforcement

General Government – Management and Support

Allocate

General Government – Management and Support

General Government – Management and Support

General Government – Management and Support

Culture and Leisure – Community Centers and Auditoriums

Public Safety – Disaster Preparedness



## Cities Financial Transactions Report Instructions

### Expenditures:

Civil Service Commission  
Collection of Garbage  
Communications  
Community Development – Block Grant  
Commissions  
Community Hall  
  
Community Promotion  
Community Relations or Promotion  
Computer Services  
  
Conference Fees  
Consultant Fees  
Contribution to Miscellaneous Agencies  
Contributions – Other  
Convention Centers  
  
Copy Machine  
Corporation Yard – Unallocated  
County Health  
Crossing Guards  
Cultural Services

### Reporting Category:

General Government – Management and Support  
Health – Physical and Mental Health  
Allocate  
Allocate  
  
General Government – Management and Support  
Culture and Leisure – Community Centers and Auditoriums  
Community Development – Community Promotion  
Community Development – Community Promotion  
Allocate or General Government – Management and Support  
Allocate  
Allocate  
Community Development – Other Community Development 1 or 2  
Public Utilities – Other Public Utilities 1 or 2  
Culture and Leisure – Community Centers and Auditoriums  
General Government – Management and Support  
Allocate  
Health – Physical and Mental Health  
Public Safety – Police  
Culture and Leisure – Parks and Recreation

Damage Settlements  
Data Processing  
Disposal of Refuse  
Dues

Allocate  
General Government – Management and Support  
Health – Physical and Mental Health  
Allocate

EDP (Department)

Allocate or General Government – Management and Support

Elderly Nutrition Program

Health – Physical and Mental Health

Elections

General Government – Legislative

Employee Benefits

Allocate

Employee Services

Allocate

Employee Training

Allocate

Employment

Community Development – Employment

Engineering

Community Development – Construction and Engineering Regulation Enforcement

Engineering and Administration

Community Development – Construction and Engineering Regulation Enforcement

Equipment

Allocate

Fire Department (Volunteer)

Public Safety – Fire

Fire Protection

Public Safety – Fire

## Cities Financial Transactions Report Instructions

### Expenditures:

First Aid

Flag Display

General Administration Services

General Government Building

General Obligation Bond – Interest

General Obligation Bond – Principal

General Services

Geothermal

Golf Courses

Gym

HCD Administration

HCD Projects

Health

Health Code Enforcement

Historical Preservation

Hospitals and Sanitariums

Housing Authority (Administration)

Housing Authority (Program Cost)

Housing Rehabilitation  
(Administration)

Housing Rehabilitation (Program  
Cost)

Insurance

Interest – General Obligation Bonds

Interest – Long-Term Indebtedness

Interest – Revenue Bonds (Non-  
Enterprise)

Janitorial

League Dues

Leases (Various)

Legal Filing Fees

Legislative Lobbyist

Libraries

Loans

Maintenance – Building

Maintenance – Machine

Management Information Services  
(Department)

Management Services (Department)

Marina Charges

### Reporting Category:

Health – Physical and Mental Health

Community Development – Community Promotion

General Government – Management and Support

Allocate

Allocate

Allocate

Allocate

Public Utilities – Other Public Utilities 1 or 2

Culture and Leisure – Golf Courses

Culture and Leisure – Parks and Recreation

Community Development – Housing

Allocate

Health – Physical and Mental Health

Health – Physical and Mental Health

Community Development – Community Promotion

Health – Hospitals and Sanitariums

Community Development – Housing

Community Development – Housing

Community Development – Housing

Community Development – Housing

Allocate

Allocate

Allocate

Allocate

Allocate

Allocate

Allocate

Allocate

General Government – Legislative

Culture and Leisure – Libraries

Should not be reported as expenditures

Allocate

Allocate

General Government – Management and Support

General Government – Management and Support

Culture and Leisure – Marina and Wharves

## Cities Financial Transactions Report Instructions

### Expenditures:

Meeting Fees  
Memberships  
Mosquito Abatement  
Museums

### Reporting Category:

Allocate  
Allocate  
Health – Other Health 1 or 2  
Culture and Leisure – Museums

OASDI	Allocate
Office Supplies	Allocate
Other Bonds (Non-Enterprise) – Interest	Allocate
Other Bonds (Non-Enterprise) – Principal	Allocate
Other Community Development (Specify)	Community Development – Other Community Development 1 or 2
Other Culture and Leisure (Specify)	Culture and Leisure – Other Culture and Leisure 1 or 2
Other Long Term Indebtedness – Interest	Allocate
Other Long Term Indebtedness – Principal	Allocate
Other Public Safety (Specify)	Public Safety – Other Public Safety 1 or 2
Other Transportation (Specify)	Transportation – Other Transportation 1 or 2
Outside Services	Allocate

Park and Recreation	Culture and Leisure – Parks and Recreation
Parking Facilities	Transportation – Parking Facilities
Parks	Culture and Leisure – Parks and Recreation
PERS Administration	Allocate
Personnel Administration	General Government – Management and Support
Piers	Culture and Leisure – Other Culture and Leisure 1 or 2
Planning	Community Development – Planning
Planning Commission	Community Development – Planning
Police Officers Training	Public Safety – Police
Police Protection	Public Safety – Police
Police Review Commission	Public Safety – Police
Ports and Harbors	Transportation – Ports and Harbors
Postage	Allocate
Principal – General Obligation Bond	Allocate
Principal – Long-Term Indebtedness	Allocate
Principal – Revenue Bonds (Non-Enterprise)	Allocate
Printing	Allocate
Professional Services	Allocate
Property Management	Allocate
Public Information	Community Development – Community Promotion
Public Pools	Culture and Leisure – Parks and Recreation
Public Transit	Transportation – Public Transit
Public Works Administration	Allocate

## Cities Financial Transactions Report Instructions

### Expenditures:

Publications  
Purchasing (Department)

### Reporting Category:

Allocate  
General Government – Management and Support

Racquetball Courts  
Radio Repair  
Railroad Bridge and Crossing  
Construction

Culture and Leisure – Parks and Recreation  
Allocate  
Transportation – Streets/Highways/Storm Drains

Records Management  
Recreation and Cultural  
Recycling  
Redevelopment  
Redevelopment Agency  
(Contribution)

General Government – Management and Support  
Culture and Leisure – Parks and Recreation  
Health – Solid Waste  
Community Development – Redevelopment  
Community Development – Redevelopment

Redevelopment Agency (Loan)  
Regulation Enforcement

Should not be reported as expenditures  
Community Development – Construction and Engineering  
Regulation Enforcement

Rentals  
Repairs  
Retirement  
Revenue Bonds – Interest  
Revenue Bonds – Principal  
Revenue Sharing  
Risk Management

Allocate  
Allocate  
Allocate  
Allocate  
Allocate  
Allocate  
Allocate

Salaries  
Sanitation  
Security Patrol  
Senior Nutrition Program  
Settlements  
Sewer Collection and Disposal  
Shops – Unallocated  
Sick Leave  
Solar Power  
Sports Arena  
Stables  
Stadiums  
State Retirement System  
Storm Drains  
Street Lighting  
Street Sweeping  
Street Trees and Landscaping  
Streets  
Supplies  
Swimming Pools

Allocate  
Health – Physical and Mental Health  
Allocate  
Health – Physical and Mental Health  
Allocate  
Health – Sewers  
Allocate  
Allocate  
Public Utilities – Other Public Utilities 1 or 2  
Culture and Leisure – Sports Arenas and Stadiums  
Culture and Leisure – Other Culture and Leisure 1 or 2  
Culture and Leisure – Sports Arenas and Stadiums  
Allocate  
Transportation – Streets/Highways/Storm Drains  
Public Safety – Street Lighting  
Transportation – Streets/Highways/Storm Drains  
Transportation – Street Trees/Landscaping  
Transportation – Streets/Highways/Storm Drains  
Allocate  
Culture and Leisure – Parks and Recreation

Taxes

Allocate

## Cities Financial Transactions Report Instructions

### Expenditures:

Telephone

Tennis Courts

Training

Travel

Unemployment Insurance

Utilities

Vacation

Waste Collection and Disposal

Weed Abatement

Wharf Fees

WIA (Administration)

WIA (Contributions to Other Organizations)

WIA (Within City Structure)

WIA (Pass-Through)

Word Processing

Worker's Compensation

Xeroxing

Youth Services

Zoo

### Reporting Category:

Allocate

Culture and Leisure – Parks and Recreation

Allocate

Allocate

Allocate

Allocate

Allocate

Health – Physical and Mental Health

Public Safety – Weed Abatement

Culture and Leisure – Marina and Wharfs

Community Development – Employment

Community Development – Employment

Community Development – Employment

Should not be reported as expenditures

General Government – Management and Support

Allocate

Allocate

Community Development – Other Community Development 1 or 2

Culture and Leisure – Parks and Recreation